AGGREGRATED INFORMATION FOR NATIONAL
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	323 532 361	324 055 532	98 093 042	30.3%	70 928 774	21.9%	74 020 368	22.8%	243 042 184	75.0%	68 862 547	74.7%	7.5%
Property rates	51 356 556	52 250 360	15 254 553	29.7%	12 804 652	24.9%	12 318 761	23.6%	40 377 967	77.3%	10 558 705	76.8%	16.7%
Property rates - penalties and collection charges	717 177	704 174	100 209	14.0%	116 152	16.2%	120 600	17.1%	336 961	47.9%	92 720	68.4%	30.1%
Service charges - electricity revenue	106 463 447	106 612 978	28 704 790	27.0%	24 505 314	23.0%	22 313 376	20.9%	75 523 480	70.8%	21 516 349	70.6%	3.7%
Service charges - water revenue	34 559 107	34 038 141	15 709 237	45.5%	409 976	1.2%	8 432 151	24.8%	24 551 364	72.1%	7 581 514	71.1%	11.2%
Service charges - sanitation revenue	13 720 657	13 799 439	3 832 378	27.9%	2 965 022	21.6%	3 014 797	21.8%	9 812 197	71.1%	3 106 064	72.3%	(2.9%)
Service charges - refuse revenue	10 191 678	10 196 998	2 751 483	27.0%	2 382 951	23.4%	2 463 430	24.2%	7 597 863	74.5%	2 278 272	74.4%	8.1%
Service charges - other	1 672 055	1 685 596	466 235	27.9%	548 747	32.8%	452 737	26.9%	1 467 719	87.1%	449 823	94.1%	.6%
Rental of facilities and equipment	2 194 216	2 170 709	435 864	19.9%	433 445	19.8%	559 748	25.8%	1 429 057	65.8%	443 370	64.9%	26.2%
Interest earned - external investments	3 778 302	3 844 696	954 997	25.3%	977 191	25.9%	1 602 405	41.7%	3 534 594	91.9%	1 093 776	78.5%	46.5%
Interest earned - outstanding debtors	3 830 315	4 171 149	1 153 287	30.1%	1 209 569	31.6%	1 273 749	30.5%	3 636 605	87.2%	1 080 581	88.1%	17.9%
Dividends received	11 120	11 117	3 939	35.4%	488	4.4%	754	6.8%	5 181	46.6%	302	296.4%	149.3%
Fines	4 562 854	4 359 962	610 041	13.4%	665 099	14.6%	413 664	9.5%	1 688 803	38.7%	741 501	49.5%	(44.2%)
Licences and permits	841 518	974 867	176 878	21.0%	177 895	21.1%	167 051	17.1%	521 824	53.5%	178 373	69.1%	(6.3%)
Agency services	2 160 313	1 939 468	506 277	23.4%	541 284	25.1%	468 560	24.2%	1 516 122	78.2%	446 852	71.1%	4.9%
Transfers recognised - operational	68 364 165	68 467 161	22 925 685	33.5%	18 562 071	27.2%	16 219 732	23.7%	57 707 489	84.3%	15 813 424	87.5%	2.6%
Other own revenue	18 510 961	17 331 132	4 463 055	24.1%	4 603 485	24.9%	4 170 148	24.1%	13 236 688	76.4%	3 448 181	61.0%	20.9%
Gains on disposal of PPE	597 920	1 497 586	44 134	7.4%	25 433	4.3%	28 705	1.9%	98 271	6.6%	32 738	21.9%	(12.3%)
Operating Expenditure	324 650 794	329 437 384	69 537 094	21.4%	73 776 430	22.7%	68 692 328	20.9%	212 005 852	64.4%	63 839 077	65.8%	7.6%
Employee related costs	88 363 545	88 720 740	20 449 746	23.1%	22 129 158	25.0%	20 196 260	22.8%	62 775 165	70.8%	18 765 842	72.7%	7.6%
Remuneration of councillors	3 762 311	3 712 954	799 288	21.2%	844 395	22.4%	865 191	23.3%	2 508 873	67.6%	853 244	71.8%	1.4%
Debt impairment	17 210 388	18 007 788	3 105 935	18.0%	2 762 072	16.0%	2 834 758	15.7%	8 702 766	48.3%	2 940 218	46.3%	(3.6%)
Depreciation and asset impairment	26 599 121	27 223 230	4 108 728	15.4%	5 157 262	19.4%	5 334 541	19.6%	14 600 532	53.6%	4 937 922	55.2%	8.0%
Finance charges	8 428 320	8 656 152	1 273 600	15.1%	2 145 029	25.5%	1 883 986	21.8%	5 302 615	61.3%	1 106 847	56.6%	70.2%
Bulk purchases	94 438 508	94 714 588	24 750 832	26.2%	20 525 221	21.7%	19 648 060	20.7%	64 924 113	68.5%	18 141 800	70.0%	8.3%
Other Materials	7 842 326	8 314 577	1 178 984	15.0%	1 987 286	25.3%	1 581 482	19.0%	4 747 751	57.1%	1 493 884	77.2%	5.9%
Contracted services	23 946 067	25 360 736	4 007 246	16.7%	6 092 864	25.4%	5 405 845	21.3%	15 505 955	61.1%	4 464 280	60.1%	21.1%
Transfers and grants	6 146 331	6 245 452	810 127	13.2%	1 582 086	25.7%	1 243 857	19.9%	3 636 071	58.2%	1 200 796	60.1%	3.6%
Other expenditure	47 890 673	48 447 929	9 022 548	18.8%	10 536 624	22.0%	9 380 636	19.4%	28 939 808	59.7%	9 912 127	61.8%	(5.4%)
Loss on disposal of PPE	23 204	33 238	30 059	129.5%	14 433	62.2%	317 712	955.9%	362 204	1 089.7%	22 117	72.1%	1 336.5%
Surplus/(Deficit)	(1 118 433)	(5 381 852)	28 555 948		(2 847 656)		5 328 039		31 036 332		5 023 470		
Transfers recognised - capital	38 340 079	37 655 855	5 225 548	13.6%	8 845 332	23.1%	6 445 063	17.1%	20 515 943	54.5%	6 638 321	51.8%	(2.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	336 333	224 413	(15 320)	(4.6%)	(457)	(.1%)	58 208	25.9%	42 432	18.9%	(24 878)	(11.1%)	(334.0%)
Surplus/(Deficit) after capital transfers and contributions	37 557 979	32 498 417	33 766 177		5 997 220		11 831 311		51 594 707		11 636 913		
Taxation	416 443	414 331	10 724	2.6%	8 832	2.1%	5 985	1.4%	25 541	6.2%	14 570	5.2%	(58.9%)
Surplus/(Deficit) after taxation	37 141 536	32 084 086	33 755 453		5 988 387		11 825 326		51 569 167		11 622 343		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	37 141 536	32 084 086	33 755 453		5 988 387		11 825 326		51 569 167		11 622 343		
Share of surplus/ (deficit) of associate	-	-	(4 549)	-	(506)	-	0	-	(5 055)	-	(872)	-	(100.0%)
Surplus/(Deficit) for the year	37 141 536	32 084 086	33 750 904		5 987 881		11 825 326		51 564 112		11 621 471		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	69 425 165	70 308 891	8 950 670	12.9%	13 633 268	19.6%	10 507 567	14.9%	33 091 505	47.1%	10 109 837	47.4%	3.9%
National Government	37 624 866	37 533 562	5 445 427	14.5%	8 166 376	21.7%	5 552 959	14.8%	19 164 762	51.1%	5 985 480	52.4%	(7.2%)
Provincial Government	2 145 613	2 477 755	261 401	12.2%	671 663	31.3%	321 342	13.0%	1 254 406	50.6%	511 800	59.3%	(37.2%)
District Municipality	97 423	84 112	4	-	4 756	4.9%	2 512	3.0%	7 272	8.6%	12 455	17.4%	(79.8%)
Other transfers and grants	218 990	216 644	2 971	1.4%	4 896	2.2%	2 551	1.2%	10 417	4.8%	23 809	20.6%	(89.3%)
Transfers recognised - capital	40 086 891	40 312 073	5 709 803	14.2%	8 847 691	22.1%	5 879 363	14.6%	20 436 856	50.7%	6 533 543	52.4%	(10.0%)
Borrowing	12 015 730	12 091 544	949 134	7.9%	2 026 270	16.9%	1 453 688	12.0%	4 429 092	36.6%	1 459 690	43.7%	(.4%)
Internally generated funds	16 366 651	16 794 801	2 135 415	13.0%	2 378 500	14.5%	2 651 102	15.8%	7 165 017	42.7%	1 876 177	38.2%	41.3%
Public contributions and donations	955 894	1 110 474	156 318	16.4%	380 807	39.8%	523 415	47.1%	1 060 540	95.5%	240 427	35.5%	117.7%
Capital Expenditure Standard Classification	69 425 165	70 308 891	8 950 670	12.9%	13 633 268	19.6%	10 507 567	14.9%	33 091 505	47.1%	10 113 277	47.4%	3.9%
Governance and Administration	6 279 067	7 160 254	555 521	8.8%	694 403	11.1%	793 824	11.1%	2 043 748	28.5%	610 328	29.3%	30.1%
Executive & Council	1 974 985	2 487 240	137 379	7.0%	114 327	5.8%	273 183	11.0%	524 889	21.1%	110 788	17.4%	146.6%
Budget & Treasury Office	954 496	1 009 115	68 353	7.2%	114 989	12.0%	135 004	13.4%	318 345	31.5%	118 179	37.7%	14.2%
Corporate Services	3 349 587	3 663 898	349 790	10.4%	465 087	13.9%	385 637	10.5%	1 200 514	32.8%	381 360	34.6%	1.1%
Community and Public Safety	9 674 316	10 182 519	1 118 291	11.6%	2 121 775	21.9%	1 618 055	15.9%	4 858 121	47.7%	1 580 190	44.1%	2.4%
Community & Social Services	1 782 539	1 953 833	172 331	9.7%	255 692	14.3%	224 998	11.5%	653 022	33.4%	207 452	35.2%	8.5%
Sport And Recreation	1 349 126	1 297 945	143 166	10.6%	285 685	21.2%	171 093	13.2%	599 944	46.2%	167 394	36.2%	2.2%
Public Safety	1 002 044	1 149 161	71 747	7.2%	140 277	14.0%	168 687	14.7%	380 711	33.1%	166 243	45.7%	1.5%
Housing	5 216 981	5 452 787	708 566	13.6%	1 391 329	26.7%	1 002 133	18.4%	3 102 027	56.9%	976 717	49.6%	2.6%
Health	323 626	328 794	22 481	6.9%	48 792	15.1%	51 144	15.6%	122 417	37.2%	62 384	38.7%	(18.0%)
Economic and Environmental Services	20 528 124	20 591 976	3 000 853	14.6%	4 039 888	19.7%	2 974 370	14.4%	10 015 111	48.6%	3 418 984	51.1%	(13.0%)
Planning and Development	3 804 947	3 588 300	338 766	8.9%	585 089	15.4%	484 111	13.5%	1 407 967	39.2%	435 926	48.9%	11.1%
Road Transport	16 570 227	16 842 229	2 656 680	16.0%	3 436 947	20.7%	2 469 930	14.7%	8 563 556	50.8%	2 957 894	51.6%	(16.5%)
Environmental Protection	152 950	161 448	5 406	3.5%	17 852	11.7%	20 330	12.6%	43 588	27.0%	25 165	42.9%	(19.2%)
Trading Services	32 292 684	31 564 383	4 181 643	12.9%	6 662 886	20.6%	4 999 103	15.8%	15 843 632	50.2%	4 487 494	51.0%	11.4%
Electricity	8 781 703	9 132 874	1 107 945	12.6%	1 455 849	16.6%	1 593 171	17.4%	4 156 965	45.5%	1 095 793	49.6%	45.4%
Water	15 787 664	15 000 063	2 299 100	14.6%	3 474 911	22.0%	2 367 116	15.8%	8 141 127	54.3%	2 389 215	55.0%	(.9%)
Waste Water Management	6 337 382	6 244 536	673 732	10.6%	1 578 196	24.9%	880 321	14.1%	3 132 249	50.2%	854 506	45.0%	3.0%
Waste Management	1 385 935	1 186 910	100 866	7.3%	153 930	11.1%	158 495	13.4%	413 291	34.8%	147 979	41.9%	7.1%
Other	650 975	809 758	94 362	14.5%	114 315	17.6%	122 216	15.1%	330 893	40.9%	16 281	5.3%	650.7%

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	338 125 274	341 369 227	95 135 775	28.1%	94 837 357	28.0%	86 877 727	25.4%	276 850 858	81.1%	79 780 091	82.2%	8.9%
Property rates, penalties and collection charges	48 303 137	48 842 087	12 510 492	25.9%	12 315 697	25.5%	12 251 065	25.1%	37 077 254	75.9%	10 260 503	77.0%	19.4%
Service charges	152 806 818	154 899 285	38 109 864	24.9%	37 806 491	24.7%	35 117 049	22.7%	111 033 404	71.7%	31 529 365	70.8%	11.4%
Other revenue	23 658 901	24 757 189	8 512 921	36.0%	12 343 301	52.2%	9 850 225	39.8%	30 706 447	124.0%	8 469 035	141.8%	16.3%
Government - operating	68 375 759	68 566 063	24 025 189	35.1%	19 419 944	28.4%	16 011 077	23.4%	59 456 209	86.7%	15 512 165	86.8%	3.2%
Government - capital	38 808 250	37 748 130	10 317 343	26.6%	11 402 215	29.4%	11 746 474	31.1%	33 466 033	88.7%	12 231 122	87.6%	(4.0%)
Interest	6 163 066	6 490 094	1 659 698	26.9%	1 549 705	25.1%	1 901 835	29.3%	5 111 238	78.8%	1 777 687	73.0%	7.0%
Dividends	9 343	66 379	267	2.9%	4	-	3	-	275	.4%	215	572.2%	(98.6%)
Payments	(275 763 797)	(283 069 936)	(91 445 688)	33.2%	(78 269 816)	28.4%	(66 854 096)	23.6%	(236 569 600)	83.6%	(60 310 166)	81.9%	10.9%
Suppliers and employees	(261 608 427)	(246 021 338)	(88 474 680)	33.8%	(73 963 497)	28.3%	(64 182 306)	26.1%	(226 620 483)	92.1%	(57 184 277)	82.2%	12.2%
Finance charges	(8 867 816)	(24 593 002)	(1 336 559)	15.1%	(2 376 895)	26.8%	(1 502 452)	6.1%	(5 215 906)	21.2%	(1 955 047)	77.7%	(23.2%)
Transfers and grants	(5 287 554)	(12 455 595)	(1 634 449)	30.9%	(1 929 424)	36.5%	(1 169 338)	9.4%	(4 733 211)	38.0%	(1 170 842)	74.4%	(.1%)
Net Cash from/(used) Operating Activities	62 361 477	58 299 291	3 690 086	5.9%	16 567 541	26.6%	20 023 631	34.3%	40 281 258	69.1%	19 469 925	84.0%	2.8%
Cash Flow from Investing Activities													
Receipts	593 922	4 498 673	6 534 188	1 100.2%	(98 448)	(16.6%)	1 226 465	27.3%	7 662 205	170.3%	852 909	570.2%	43.8%
Proceeds on disposal of PPE	1 045 230	1 924 239	712 892	68.2%	495 424	47.4%	274 840	14.3%	1 483 156	77.1%	561 636	323.4%	(51.1%)
Decrease in non-current debtors	133 188	358 681	509 243	382.3%	(60 431)	(45.4%)	(289 781)	(80.8%)	159 031	44.3%	(27 937)	1 357.1%	937.3%
Decrease in other non-current receivables	118 781	190 057	1 029 027	866.3%	(213 686)	(179.9%)	9 162	4.8%	824 503	433.8%	245 101	1 150.6%	(96.3%)
Decrease (increase) in non-current investments	(703 277)	2 025 697	4 283 025	(609.0%)	(319 755)	45.5%	1 232 244	60.8%	5 195 514	256.5%	74 109	(232.3%)	1 562.7%
Payments	(66 349 268)	(64 706 815)	(11 179 930)	16.9%	(13 157 350)	19.8%	(9 332 976)	14.4%	(33 670 256)	52.0%	(9 082 862)	51.6%	2.8%
Capital assets	(66 349 268)	(64 706 815)	(11 179 930)	16.9%	(13 157 350)	19.8%	(9 332 976)	14.4%	(33 670 256)	52.0%	(9 082 862)	51.6%	2.8%
Net Cash from/(used) Investing Activities	(65 755 346)	(60 208 142)	(4 645 743)	7.1%	(13 255 798)	20.2%	(8 106 511)	13.5%	(26 008 052)	43.2%	(8 229 952)	42.4%	(1.5%)
Cash Flow from Financing Activities													
Receipts	13 068 188	12 154 622	3 050 614	23.3%	2 837 917	21.7%	233 085	1.9%	6 121 616	50.4%	2 143 083	94.5%	(89.1%)
Short term loans	16 000	27 024	2 695 604	16 847.5%	(272 025)	(1 700.2%)	(563 613)	(2 085.6%)	1 859 966	6 882.6%	1 895 970	2 473.4%	(129.7%)
Borrowing long term/refinancing	12 818 742	11 529 489	408 265	3.2%	3 080 811	24.0%	536 107	4.6%	4 025 183	34.9%	346 928	6.5%	54.5%
Increase (decrease) in consumer deposits	233 446	598 109	(53 255)	(22.8%)	29 131	12.5%	260 591	43.6%	236 467	39.5%	(99 815)	(116.8%)	(361.1%)
Payments	(4 961 709)	(7 878 313)	(1 050 322)	21.2%	(1 190 059)	24.0%	(1 052 347)	13.4%	(3 292 728)	41.8%	(3 439 780)	171.2%	(69.4%)
Repayment of borrowing	(4 961 709)	(7 878 313)	(1 050 322)	21.2%	(1 190 059)	24.0%	(1 052 347)	13.4%	(3 292 728)	41.8%	(3 439 780)	171.2%	(69.4%)
Net Cash from/(used) Financing Activities	8 106 479	4 276 309	2 000 292	24.7%	1 647 858	20.3%	(819 262)	(19.2%)	2 828 888	66.2%	(1 296 696)	(61.8%)	(36.8%)
Net Increase/(Decrease) in cash held	4 712 610	2 367 459	1 044 636	22.2%	4 959 600	105.2%	11 097 858	468.8%	17 102 095	722.4%	9 943 276	(875.5%)	11.6%
Cash/cash equivalents at the year begin:	40 274 706	42 993 839	43 972 685	109.2%	44 967 153	111.7%	49 891 533	116.0%	43 972 685	102.3%	53 017 232	108.0%	(5.9%)
Cash/cash equivalents at the year end:	44 926 126	45 361 297	45 017 321	100.2%	49 926 754	111.1%	60 989 391	134.5%	61 074 780	134.6%	62 960 509	165.9%	(3.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	3 036 536	8.1%	1 571 729	4.2%	1 349 354	3.6%	31 513 338	84.1%	37 470 957	29.2%	358 556	1.0%	2 702 812
Trade and Other Receivables from Exchange Transactions - Electricity	5 500 179	31.1%	1 215 662	6.9%	733 754	4.2%	10 226 608	57.9%	17 676 202	13.8%	303 924	1.7%	830 943
Receivables from Non-exchange Transactions - Property Rates	3 503 732	13.0%	1 007 370	3.7%	745 175	2.8%	21 659 996	80.5%	26 916 272	21.0%	209 141	.8%	2 489 081
Receivables from Exchange Transactions - Waste Water Management	1 119 973	8.4%	561 451	4.2%	466 580	3.5%	11 252 036	84.0%	13 400 040	10.4%	124 189	.9%	785 063
Receivables from Exchange Transactions - Waste Management	742 348	7.5%	340 739	3.4%	309 940	3.1%	8 531 493	86.0%	9 924 520	7.7%	112 569	1.1%	697 490
Receivables from Exchange Transactions - Property Rental Debtors	83 521	4.0%	43 665	2.1%	33 726	1.6%	1 945 620	92.4%	2 106 533	1.6%	1 148	.1%	115 024
Interest on Arrear Debtor Accounts	441 670	3.3%	314 425	2.4%	399 168	3.0%	12 080 688	91.3%	13 235 952	10.3%	177 826	1.3%	273 004
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	(77)	(1.6%)	146	3.0%	34	.7%	4 754	97.9%	4 857	-	4 172	85.9%	-
Other	149 738	2.0%	273 768	3.6%	124 169	1.6%	7 003 218	92.7%	7 550 894	5.9%	301 369	4.0%	518 438
Total By Income Source	14 577 620	11.4%	5 328 956	4.2%	4 161 900	3.2%	104 217 751	81.2%	128 286 227	100.0%	1 592 894	1.2%	8 411 855
Debtors Age Analysis By Customer Group													
Organs of State	682 528	10.4%	353 498	5.4%	288 602	4.4%	5 268 812	79.9%	6 593 440	5.1%	14 015	.2%	520 317
Commercial	6 993 497	25.3%	1 500 291	5.4%	1 133 128	4.1%	18 057 820	65.2%	27 684 735	21.6%	95 243	.3%	869 130
Households	6 553 411	7.6%	3 230 030	3.8%	2 522 922	2.9%	73 735 034	85.7%	86 041 396	67.1%	713 057	.8%	6 677 633
Other	348 184	4.4%	245 138	3.1%	217 248	2.7%	7 156 085	89.8%	7 966 655	6.2%	770 578	9.7%	344 775
Total By Customer Group	14 577 620	11.4%	5 328 956	4.2%	4 161 900	3.2%	104 217 751	81.2%	128 286 227	100.0%	1 592 894	1.2%	8 411 855

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	4 424 307	34.3%	442 173	3.4%	499 306	3.9%	7 515 374	58.3%	12 881 159	37.9%
Bulk Water	1 339 647	22.2%	308 716	5.1%	152 787	2.5%	4 230 052	70.1%	6 031 203	17.7%
PAYE deductions	346 663	97.2%	(11 117)	(3.1%)	(2 982)	(.8%)	24 187	6.8%	356 751	1.0%
VAT (output less input)	89 393	63.7%	-	-	-	-	50 950	36.3%	140 343	.4%
Pensions / Retirement	357 901	83.7%	5 246	1.2%	3 798	.9%	60 773	14.2%	427 718	1.3%
Loan repayments	475 730	36.1%	11 667	.9%	272 919	20.7%	556 607	42.3%	1 316 923	3.9%
Trade Creditors	5 413 807	63.5%	486 751	5.7%	800 661	9.4%	1 819 421	21.4%	8 520 641	25.1%
Auditor-General	9 600	4.0%	10 855	4.5%	24 504	10.2%	195 226	81.3%	240 186	.7%
Other	3 127 078	76.7%	84 784	2.1%	42 232	1.0%	822 286	20.2%	4 076 380	12.0%
Total	15 584 126	45.8%	1 339 075	3.9%	1 793 226	5.3%	15 274 875	44.9%	33 991 302	100.0%

Contact Details

Municipal Manager		
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: BUFFALO CITY (BUF)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	5 907 039	5 943 457	1 472 102	24.9%	1 653 615	28.0%	1 446 723	24.3%	4 572 440	76.9%	1 374 915	76.4%	5.2%
Property rates	1 122 920	1 122 920	302 560	26.9%	242 501	21.6%	222 282	19.8%	767 342	68.3%	205 540	73.2%	8.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 815 256	1 815 256	355 603	19.6%	586 030	32.3%	431 817	23.8%	1 373 451	75.7%	415 528	75.4%	3.9%
Service charges - water revenue	444 291	444 291	94 177	21.2%	150 220	33.8%	94 606	21.3%	339 003	76.3%	125 670	80.4%	(24.7%)
Service charges - sanitation revenue	339 107	339 107	87 127	25.7%	78 942	23.3%	82 563	24.3%	248 632	73.3%	71 971	72.1%	14.7%
Service charges - refuse revenue	308 375	308 375	77 299	25.1%	77 305	25.1%	76 960	25.0%	231 565	75.1%	71 761	75.5%	7.2%
Service charges - other	21 580	21 580	2 824	13.1%	9 409	43.6%	6 702	31.1%	18 935	87.7%	2 292	57.8%	192.5%
Rental of facilities and equipment	20 045	20 045	3 371	16.8%	3 319	16.6%	3 942	19.7%	10 632	53.0%	7 444	99.9%	(47.0%)
Interest earned - external investments	143 844	143 775	41 301	28.7%	35 095	24.4%	34 422	23.9%	110 818	77.1%	39 303	81.1%	(12.4%)
Interest earned - outstanding debtors	34 651	34 651	11 390	32.9%	12 887	37.2%	13 235	38.2%	37 512	108.3%	8 477	72.6%	56.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	8 385	8 385	1 909	22.8%	2 097	25.0%	2 141	25.5%	6 147	73.3%	1 160	56.1%	84.5%
Licences and permits	13 958	13 958	3 020	21.6%	3 307	23.7%	3 854	27.6%	10 181	72.9%	5 418	75.6%	(28.9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	1 319 728	1 356 414	435 952	33.0%	415 395	31.5%	366 869	27.0%	1 218 215	89.8%	215 816	74.7%	70.0%
Other own revenue	314 898	314 698	55 568	17.6%	37 108	11.8%	107 330	34.1%	200 006	63.6%	204 536	85.6%	(47.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	5 905 961	5 942 379	1 431 375	24.2%	1 427 595	24.2%	1 349 151	22.7%	4 208 121	70.8%	1 309 166	68.2%	3.1%
Employee related costs	1 531 068	1 506 068	369 639	24.1%	357 615	23.4%	374 753	24.9%	1 102 007	73.2%	338 293	70.7%	10.8%
Remuneration of councillors	58 099	58 099	13 150	22.6%	13 530	23.3%	14 605	25.1%	41 285	71.1%	15 329	74.7%	(4.7%)
Debt impairment	303 865	303 865	75 966	25.0%	75 966	25.0%	75 966	25.0%	227 899	75.0%	67 980	75.0%	11.7%
Depreciation and asset impairment	748 339	748 339	187 085	25.0%	187 085	25.0%	187 085	25.0%	561 254	75.0%	172 834	70.0%	8.2%
Finance charges	57 105	52 105	12 215	21.4%	19 330	33.8%	(295)	(.6%)	31 250	60.0%	12 659	72.6%	(102.3%)
Bulk purchases	1 521 587	1 526 587	471 646	31.0%	341 683	22.5%	341 592	22.4%	1 154 921	75.7%	319 608	74.7%	6.9%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	22 486	38 960	4 399	19.6%	10 400	46.2%	12 377	31.8%	27 176	69.8%	1 795	32.0%	589.4%
Transfers and grants	288 468	306 068	49 853	17.3%	70 642	24.5%	96 689	31.6%	217 184	71.0%	57 991	67.5%	66.7%
Other expenditure	1 374 944	1 402 287	247 423	18.0%	351 344	25.6%	246 379	17.6%	845 146	60.3%	322 678	57.8%	(23.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 078	1 078	40 727		226 021		97 572		364 319		65 749		
Transfers recognised - capital	848 269	730 249	68 141	8.0%	222 624	26.2%	111 264	15.2%	402 029	55.1%	141 974	51.8%	(21.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	849 347	731 327	108 868		448 644		208 836		766 348		207 723		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	849 347	731 327	108 868		448 644		208 836		766 348		207 723		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	849 347	731 327	108 868		448 644		208 836		766 348		207 723		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	849 347	731 327	108 868		448 644		208 836		766 348		207 723		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	1 558 134	1 693 155	127 150	8.2%	364 327	23.4%	219 928	13.0%	711 405	42.0%	229 512	45.4%	(4.2%)
National Government	741 969	741 969	68 141	9.2%	210 939	28.4%	97 020	13.1%	376 101	50.7%	122 276	57.5%	(20.7%)
Provincial Government	106 300	120 405	-	-	11 685	11.0%	(7 806)	(6.5%)	3 879	3.2%	19 698	48.7%	(139.6%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	848 269	862 374	68 141	8.0%	222 624	26.2%	89 214	10.3%	379 979	44.1%	141 974	56.5%	(37.2%)
Borrowing	69 582	69 582	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	640 283	761 199	59 009	9.2%	141 704	22.1%	130 714	17.2%	331 426	43.5%	87 538	31.1%	49.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	1 558 134	1 693 155	127 150	8.2%	364 327	23.4%	219 928	13.0%	711 405	42.0%	229 512	45.4%	(4.2%)
Governance and Administration	40 722	80 310	3 285	8.1%	8 600	21.1%	41 014	51.1%	52 899	65.9%	1 355	12.7%	2 927.4%
Executive & Council	23 022	25 838	151	.7%	2 820	12.2%	40 544	156.9%	43 514	168.4%	905	13.3%	4 379.2%
Budget & Treasury Office	10 600	10 748	96	.9%	285	2.7%	282	2.6%	662	6.2%	450	7.6%	(37.3%)
Corporate Services	7 100	43 724	3 038	42.8%	5 496	77.4%	188	.4%	8 723	19.9%	0	15.0%	3 766 440.0%
Community and Public Safety	276 498	309 838	31 324	11.3%	67 834	24.5%	30 557	9.9%	129 715	41.9%	51 465	51.2%	(40.6%)
Community & Social Services	23 300	36 039	2 933	12.6%	5 022	21.6%	10 534	29.2%	18 489	51.3%	2 603	91.3%	304.7%
Sport And Recreation	20 725	15 838	1 221	5.9%	10 505	50.7%	4 548	28.7%	16 275	102.8%	520	11.2%	774.6%
Public Safety	30 032	46 484	736	2.5%	511	1.7%	497	1.1%	1 745	3.8%	156	27.3%	217.7%
Housing	202 441	211 477	26 433	13.1%	51 795	25.6%	14 978	7.1%	93 206	44.1%	48 186	55.3%	(68.9%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	541 969	552 330	19 295	3.6%	115 208	21.3%	64 399	11.7%	198 902	36.0%	82 618	39.2%	(22.1%)
Planning and Development	274 790	285 151	6 400	2.3%	14 037	5.1%	25 063	8.8%	45 500	16.0%	16 360	45.8%	53.2%
Road Transport	267 179	267 179	12 895	4.8%	101 172	37.9%	39 335	14.7%	153 402	57.4%	66 258	37.8%	(40.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	680 946	732 365	64 346	9.4%	172 510	25.3%	70 348	9.6%	307 204	41.9%	94 073	53.5%	(25.2%)
Electricity	143 000	143 000	10 969	7.7%	37 209	26.0%	24 876	17.4%	73 053	51.1%	22 821	57.5%	9.0%
Water	87 500	87 500	22 880	26.1%	37 384	42.7%	47 028	53.7%	107 292	122.6%	24 985	55.6%	88.2%
Waste Water Management	371 992	386 040	30 152	8.1%	97 906	26.3%	(5 116)	(1.3%)	122 942	31.8%	37 578	51.1%	(113.6%)
Waste Management	78 454	115 825	345	.4%	11	-	3 560	3.1%	3 916	3.4%	8 690	46.3%	(59.0%)
Other	18 000	18 312	8 900	49.4%	175	1.0%	13 610	74.3%	22 686	123.9%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	6 424 531	6 343 059	1 482 304	23.1%	1 780 872	27.7%	1 609 595	25.4%	4 872 771	76.8%	1 802 795	83.0%	(10.7%)
Property rates, penalties and collection charges	1 038 701	1 038 701	219 939	21.2%	206 253	19.9%	244 465	23.5%	670 657	64.6%	205 540	81.7%	18.9%
Service charges	2 708 964	2 708 964	464 945	17.2%	758 111	28.0%	693 321	25.6%	1 916 376	70.7%	684 929	81.0%	1.2%
Other revenue	330 374	330 305	51 227	15.5%	47 020	14.2%	116 670	35.3%	214 918	65.1%	220 850	94.3%	(47.2%)
Government - operating	1 319 728	1 356 414	435 952	33.0%	415 395	31.5%	366 869	27.0%	1 218 215	89.8%	215 816	74.7%	70.0%
Government - capital	848 269	730 249	257 550	30.4%	306 110	36.1%	140 613	19.3%	704 273	96.4%	427 880	95.7%	(67.1%)
Interest	178 495	178 426	52 692	29.5%	47 982	26.9%	47 657	26.7%	148 331	83.1%	47 780	70.9%	(.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 775 593)	(4 890 175)	(1 392 759)	29.2%	(1 431 553)	30.0%	(1 116 628)	22.8%	(3 940 940)	80.6%	(1 368 199)	81.5%	(18.4%)
Suppliers and employees	(4 430 013)	(4 534 446)	(1 330 692)	30.0%	(1 341 581)	30.3%	(1 020 234)	22.5%	(3 692 507)	81.4%	(1 297 549)	82.2%	(21.4%)
Finance charges	(57 113)	(52 105)	(12 215)	21.4%	(19 330)	33.8%	295	(.6%)	(31 250)	60.0%	(12 659)	73.2%	(102.3%)
Transfers and grants	(288 468)	(303 624)	(49 853)	17.3%	(70 642)	24.5%	(96 689)	31.8%	(217 184)	71.5%	(57 991)	70.2%	66.7%
Net Cash from/(used) Operating Activities	1 648 938	1 452 884	89 545	5.4%	349 318	21.2%	492 967	33.9%	931 830	64.1%	434 597	87.5%	13.4%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 558 134)	(1 491 448)	(127 150)	8.2%	(364 327)	23.4%	(259 298)	17.4%	(750 775)	50.3%	(229 448)	45.4%	13.0%
Capital assets	(1 558 134)	(1 491 448)	(127 150)	8.2%	(364 327)	23.4%	(259 298)	17.4%	(750 775)	50.3%	(229 448)	45.4%	13.0%
Net Cash from/(used) Investing Activities	(1 558 134)	(1 491 448)	(127 150)	8.2%	(364 327)	23.4%	(259 298)	17.4%	(750 775)	50.3%	(229 448)	45.4%	13.0%
Cash Flow from Financing Activities													
Receipts	69 582	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	69 582	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(51 825)	(51 825)	(11 239)	21.7%	(13 334)	25.7%	(11 766)	22.7%	(36 339)	70.1%	(10 795)	72.1%	9.0%
Repayment of borrowing	(51 825)	(51 825)	(11 239)	21.7%	(13 334)	25.7%	(11 766)	22.7%	(36 339)	70.1%	(10 795)	72.1%	9.0%
Net Cash from/(used) Financing Activities	17 757	(51 825)	(11 239)	(63.3%)	(13 334)	(75.1%)	(11 766)	22.7%	(36 339)	70.1%	(10 795)	72.1%	9.0%
Net Increase/(Decrease) in cash held	108 561	(90 389)	(48 843)	(45.0%)	(28 343)	(26.1%)	221 902	(245.5%)	144 716	(160.1%)	194 354	495.4%	14.2%
Cash/cash equivalents at the year begin:	2 382 186	2 382 186	2 375 582	99.7%	2 326 739	97.7%	2 298 395	96.5%	2 375 582	99.7%	2 719 573	100.0%	(15.5%)
Cash/cash equivalents at the year end:	2 490 747	2 291 798	2 326 739	93.4%	2 298 395	92.3%	2 520 297	110.0%	2 520 297	110.0%	2 913 927	124.3%	(13.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	52 567	9.3%	30 839	5.4%	30 681	5.4%	454 189	79.9%	568 277	28.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	102 195	55.8%	14 956	8.2%	5 392	2.9%	60 710	33.1%	183 253	9.2%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	71 046	12.3%	25 727	4.5%	17 501	3.0%	463 633	80.2%	577 907	28.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	21 401	9.9%	8 676	4.0%	5 566	2.6%	180 402	83.5%	216 046	10.8%	-	-	-
Receivables from Exchange Transactions - Waste Management	17 047	6.1%	8 561	3.1%	6 517	2.3%	245 993	88.4%	278 119	13.9%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	81	1.9%	70	1.6%	68	1.6%	4 166	95.0%	4 385	.2%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 280	3.7%	3 873	2.3%	3 552	2.1%	155 363	91.9%	169 067	8.5%	-	-	-
Total By Income Source	270 618	13.6%	92 702	4.6%	69 277	3.5%	1 564 456	78.3%	1 997 053	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	11 713	39.2%	4 693	15.7%	357	1.2%	13 118	43.9%	29 881	1.5%	-	-	-
Commercial	138 464	29.7%	26 985	5.8%	15 694	3.4%	284 588	61.1%	465 730	23.3%	-	-	-
Households	109 764	8.9%	54 909	4.5%	47 416	3.8%	1 019 560	82.8%	1 231 649	61.7%	-	-	-
Other	10 678	4.0%	6 115	2.3%	5 810	2.2%	247 191	91.6%	269 794	13.5%	-	-	-
Total By Customer Group	270 618	13.6%	92 702	4.6%	69 277	3.5%	1 564 456	78.3%	1 997 053	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	117 284	100.0%	-	-	-	-	-	-	117 284	27.3%
Bulk Water	18 442	100.0%	-	-	-	-	-	-	18 442	4.3%
PAYE deductions	15 198	100.0%	-	-	-	-	-	-	15 198	3.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	19 574	100.0%	-	-	-	-	-	-	19 574	4.6%
Loan repayments	23 454	100.0%	-	-	-	-	-	-	23 454	5.5%
Trade Creditors	27 536	59.7%	18 575	40.3%	-	-	-	-	46 111	10.7%
Auditor-General	270	100.0%	-	-	-	-	-	-	270	.1%
Other	189 626	100.0%	-	-	-	-	-	-	189 626	44.1%
Total	411 383	95.7%	18 575	4.3%	-	-	-	-	429 958	100.0%

Contact Details

Municipal Manager	Mr Nceba Ncunyana	043 705 1901
Financial Manager	Mr Vincent Pillay	043 705 1892

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NELSON MANDELA BAY (NMA)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	9 535 857	9 401 671	2 488 167	26.1%	2 063 469	21.6%	2 375 647	25.3%	6 927 282	73.7%	2 387 163	71.1%	(.5%)
Property rates	1 638 304	1 619 001	411 037	25.1%	372 921	22.8%	439 760	27.2%	1 223 718	75.6%	403 446	74.0%	9.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	3 736 584	3 761 084	1 078 126	28.9%	841 609	22.5%	816 708	21.7%	2 736 442	72.8%	757 755	68.5%	7.8%
Service charges - water revenue	612 076	650 216	155 988	25.5%	151 782	24.8%	236 639	36.4%	544 409	83.7%	188 795	77.5%	25.3%
Service charges - sanitation revenue	478 263	385 064	111 609	23.3%	91 684	19.2%	99 586	25.9%	302 879	78.7%	121 045	77.1%	(17.7%)
Service charges - refuse revenue	161 097	126 932	33 299	20.7%	25 498	15.8%	38 988	30.7%	97 785	77.0%	59 315	74.9%	(34.3%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	23 755	24 347	6 436	27.1%	5 119	21.5%	5 648	23.2%	17 203	70.7%	4 796	65.7%	17.8%
Interest earned - external investments	92 295	97 234	20 375	22.1%	27 154	29.4%	27 264	28.0%	74 793	76.9%	30 485	80.1%	(10.6%)
Interest earned - outstanding debtors	168 865	168 865	44 699	26.5%	44 267	26.2%	26 532	15.7%	115 498	68.4%	84 426	72.5%	(68.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	242 441	221 205	10 596	4.4%	12 918	5.3%	12 228	5.5%	35 742	16.2%	7 524	9.2%	62.5%
Licences and permits	13 791	13 791	2 646	19.2%	2 598	18.8%	2 628	19.1%	7 872	57.1%	2 332	60.9%	12.7%
Agency services	2 574	2 573	600	23.3%	619	24.1%	633	24.6%	1 852	72.0%	587	72.2%	7.8%
Transfers recognised - operational	1 385 051	1 439 682	368 944	26.6%	265 803	19.2%	428 496	29.8%	1 063 243	73.9%	515 481	80.5%	(16.9%)
Other own revenue	980 732	891 646	243 813	24.9%	221 496	22.6%	240 537	27.0%	705 846	79.2%	211 149	66.5%	13.9%
Gains on disposal of PPE	30	30	-	-	-	-	-	-	-	-	28	99.6%	(100.0%)
Operating Expenditure	9 503 483	9 823 532	2 441 733	25.7%	2 007 958	21.1%	1 918 085	19.5%	6 367 776	64.8%	2 024 645	67.9%	(5.3%)
Employee related costs	2 501 615	2 470 432	544 192	21.8%	635 275	25.4%	576 389	23.3%	1 755 855	71.1%	513 137	70.3%	12.3%
Remuneration of councillors	67 716	66 116	15 154	22.4%	15 697	23.2%	17 231	26.1%	48 082	72.7%	17 112	73.8%	.7%
Debt impairment	423 346	687 901	396 846	93.7%	63 655	15.0%	87 880	12.8%	548 381	79.7%	43 913	76.5%	100.1%
Depreciation and asset impairment	1 023 933	1 009 034	212 018	20.7%	211 891	20.7%	208 786	20.7%	632 695	62.7%	289 428	69.1%	(27.9%)
Finance charges	158 019	158 019	12 837	8.1%	57 871	36.6%	21 526	13.6%	92 234	58.4%	40 496	57.9%	(46.8%)
Bulk purchases	2 991 096	3 018 596	934 117	31.2%	642 311	21.5%	650 223	21.5%	2 226 651	73.8%	609 003	74.0%	6.8%
Other Materials	457 648	431 427	43 626	9.5%	82 480	18.0%	78 192	18.1%	204 299	47.4%	118 791	58.0%	(34.2%)
Contracted services	525 974	584 427	76 015	14.5%	99 294	18.9%	114 964	19.7%	290 273	49.7%	143 091	60.9%	(19.7%)
Transfers and grants	73 469	80 149	25 460	34.7%	4 946	6.7%	50 808	63.4%	81 214	101.3%	136 568	89.8%	(62.8%)
Other expenditure	1 280 666	1 317 432	181 470	14.2%	194 536	15.2%	112 086	8.5%	488 092	37.0%	113 105	45.1%	(.9%)
Loss on disposal of PPE	-	-	(1)	-	-	-	-	-	(1)	-	-	-	-
Surplus/(Deficit)	32 375	(421 861)	46 434		55 510		457 562		559 506		362 518		
Transfers recognised - capital	830 667	866 603	96 799	11.7%	167 086	20.1%	139 150	16.1%	403 035	46.5%	137 803	61.8%	1.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	63 000	-	-	-	-	62 781	99.7%	62 781	99.7%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	863 041	507 741	143 232		222 597		659 494		1 025 323		500 321		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	863 041	507 741	143 232		222 597		659 494		1 025 323		500 321		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	863 041	507 741	143 232		222 597		659 494		1 025 323		500 321		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	863 041	507 741	143 232		222 597		659 494		1 025 323		500 321		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	1 416 400	1 552 012	222 186	15.7%	307 611	21.7%	257 618	16.6%	787 416	50.7%	257 016	49.4%	.2%
National Government	794 191	840 880	96 799	12.2%	167 077	21.0%	137 999	16.4%	401 875	47.8%	127 150	62.1%	8.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	36 475	13 307	-	-	9	-	1 151	8.7%	1 161	8.7%	12 080	30.7%	(90.5%)
Transfers recognised - capital	830 667	854 187	96 799	11.7%	167 086	20.1%	139 150	16.3%	403 035	47.2%	139 231	60.6%	(.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	532 733	634 824	104 446	19.6%	119 530	22.4%	97 623	15.4%	321 599	50.7%	105 603	36.5%	(7.6%)
Public contributions and donations	53 000	63 000	20 942	39.5%	20 995	39.6%	20 845	33.1%	62 781	99.7%	12 183	55.7%	71.1%
Capital Expenditure Standard Classification	1 416 400	1 552 012	222 186	15.7%	307 611	21.7%	257 618	16.6%	787 416	50.7%	257 016	49.4%	.2%
Governance and Administration	62 003	95 718	14 944	24.1%	16 506	26.6%	6 285	6.6%	37 735	39.4%	21 710	40.4%	(71.0%)
Executive & Council	10 137	13 002	64	.6%	64	.6%	734	5.6%	863	6.6%	5 335	26.6%	(86.2%)
Budget & Treasury Office	28 466	61 316	9 611	33.8%	11 799	41.4%	751	1.2%	22 160	36.1%	9 865	35.4%	(92.4%)
Corporate Services	23 400	21 400	5 268	22.5%	4 643	19.8%	4 800	22.4%	14 712	68.7%	6 510	65.0%	(26.3%)
Community and Public Safety	285 200	278 269	37 579	13.2%	59 493	20.9%	31 002	11.1%	128 073	46.0%	44 383	51.1%	(30.1%)
Community & Social Services	12 000	22 181	6 985	58.2%	3 401	28.3%	4 346	19.6%	14 732	66.4%	11 812	34.2%	(63.2%)
Sport And Recreation	45 500	38 377	1 368	3.0%	11 526	25.3%	3 160	8.2%	16 054	41.8%	6 050	26.5%	(47.8%)
Public Safety	14 600	16 611	95	.7%	2 405	16.5%	1 193	7.2%	3 693	22.2%	967	32.7%	23.4%
Housing	211 100	199 100	29 130	13.8%	41 184	19.5%	22 093	11.1%	92 407	46.4%	24 357	66.9%	(9.3%)
Health	2 000	2 000	-	-	977	48.9%	210	10.5%	1 187	59.3%	1 197	55.8%	(82.5%)
Economic and Environmental Services	340 152	422 356	64 208	18.9%	56 816	16.7%	55 897	13.2%	176 922	41.9%	64 691	39.7%	(13.6%)
Planning and Development	84 014	119 996	16 908	20.1%	4 923	5.9%	13 498	11.2%	35 329	29.4%	14 791	36.5%	(8.7%)
Road Transport	221 789	266 588	43 273	19.5%	41 064	18.5%	35 367	13.3%	119 704	44.9%	36 792	37.0%	(3.9%)
Environmental Protection	34 350	35 772	4 027	11.7%	10 829	31.5%	7 033	19.7%	21 889	61.2%	13 108	66.0%	(46.3%)
Trading Services	729 045	755 669	105 455	14.5%	174 796	24.0%	164 434	21.8%	444 686	58.8%	126 233	55.7%	30.3%
Electricity	228 244	241 244	57 317	25.1%	63 411	27.8%	69 275	28.7%	190 003	78.8%	47 574	47.3%	45.6%
Water	176 551	175 551	11 183	6.3%	46 896	26.6%	43 169	24.6%	101 249	57.7%	32 513	69.1%	32.8%
Waste Water Management	306 750	303 500	30 284	9.9%	60 238	19.6%	49 069	16.2%	139 591	46.0%	42 722	58.3%	14.9%
Waste Management	17 500	35 374	6 671	38.1%	4 251	24.3%	2 921	8.3%	13 844	39.1%	3 424	33.0%	(14.7%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	9 708 013	8 617 179	2 842 483	29.3%	2 540 818	26.2%	2 507 400	29.1%	7 890 701	91.6%	2 376 448	84.4%	5.5%
Property rates, penalties and collection charges	1 540 006	1 521 861	382 947	24.9%	374 555	24.3%	342 055	22.5%	1 099 557	72.3%	339 598	69.1%	.7%
Service charges	4 688 738	4 627 899	1 186 509	25.3%	1 044 115	22.3%	1 031 381	22.3%	3 262 005	70.5%	946 210	71.6%	9.0%
Other revenue	1 056 063	967 667	598 368	56.7%	646 661	61.2%	439 118	45.4%	1 684 147	174.0%	396 721	152.7%	10.7%
Government - operating	1 391 004	1 402 517	381 512	27.4%	232 239	16.7%	228 903	16.3%	842 655	60.1%	456 598	80.0%	(49.9%)
Government - capital	940 707	-	259 567	27.6%	218 440	23.2%	440 561	-	918 568	-	212 885	98.8%	106.9%
Interest	91 495	97 234	33 579	36.7%	24 808	27.1%	25 381	26.1%	83 769	86.2%	24 436	90.0%	3.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(7 987 769)	(7 979 890)	(2 549 123)	31.9%	(2 012 963)	25.2%	(1 934 581)	24.2%	(6 496 667)	81.4%	(1 709 669)	81.2%	13.2%
Suppliers and employees	(7 756 281)	(3 768 518)	(2 486 946)	32.1%	(1 977 720)	25.5%	(1 850 478)	49.1%	(6 315 145)	167.6%	(1 643 884)	81.2%	12.6%
Finance charges	(158 019)	(2 871 606)	(55 146)	34.9%	(24 293)	15.4%	(53 756)	1.9%	(133 195)	4.6%	(57 055)	83.1%	(5.8%)
Transfers and grants	(73 469)	(1 339 767)	(7 031)	9.6%	(10 949)	14.9%	(30 347)	2.3%	(48 327)	3.6%	(8 730)	59.6%	247.6%
Net Cash from/(used) Operating Activities	1 720 244	637 289	293 360	17.1%	527 855	30.7%	572 819	89.9%	1 394 034	218.7%	666 779	98.1%	(14.1%)
Cash Flow from Investing Activities													
Receipts	(2 000)	970 726	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	976 789	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(2 000)	(6 063)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 459 151)	(1 459 957)	(420 242)	28.8%	(319 654)	21.9%	(245 131)	16.8%	(985 026)	67.5%	(229 692)	55.2%	6.7%
Capital assets	(1 459 151)	(1 459 957)	(420 242)	28.8%	(319 654)	21.9%	(245 131)	16.8%	(985 026)	67.5%	(229 692)	55.2%	6.7%
Net Cash from/(used) Investing Activities	(1 461 151)	(489 231)	(420 242)	28.8%	(319 654)	21.9%	(245 131)	50.1%	(985 026)	201.3%	(229 692)	55.0%	6.7%
Cash Flow from Financing Activities													
Receipts	2 000	6 508	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 000	6 508	-	-	-	-	-	-	-	-	-	-	-
Payments	(93 920)	(93 920)	(24 889)	26.5%	(21 159)	22.5%	(26 280)	28.0%	(72 328)	77.0%	(22 981)	80.0%	14.4%
Repayment of borrowing	(93 920)	(93 920)	(24 889)	26.5%	(21 159)	22.5%	(26 280)	28.0%	(72 328)	77.0%	(22 981)	80.0%	14.4%
Net Cash from/(used) Financing Activities	(91 920)	(87 412)	(24 889)	27.1%	(21 159)	23.0%	(26 280)	30.1%	(72 328)	82.7%	(22 981)	95.1%	14.4%
Net Increase/(Decrease) in cash held	167 173	60 646	(151 771)	(90.8%)	187 042	111.9%	301 409	497.0%	336 680	555.2%	414 106	(760.9%)	(27.2%)
Cash/cash equivalents at the year begin:	1 358 756	1 612 505	1 612 505	118.7%	1 460 734	107.5%	1 647 777	102.2%	1 612 505	100.0%	1 691 760	100.0%	(2.6%)
Cash/cash equivalents at the year end:	1 525 929	1 673 151	1 460 734	95.7%	1 647 777	108.0%	1 949 185	116.5%	1 949 185	116.5%	2 105 866	155.0%	(7.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	117 109	20.8%	71 992	12.8%	45 159	8.0%	328 767	58.4%	563 027	16.5%	158 564	28.2%	514 098
Trade and Other Receivables from Exchange Transactions - Electricity	230 879	31.9%	69 497	9.6%	37 659	5.2%	386 404	53.3%	724 439	21.2%	13 589	1.9%	384 040
Receivables from Non-exchange Transactions - Property Rates	469 273	51.6%	40 565	4.5%	9 775	1.1%	390 006	42.9%	909 619	26.6%	53 257	5.9%	657 493
Receivables from Exchange Transactions - Waste Water Management	61 874	20.5%	25 563	8.5%	19 476	6.5%	194 666	64.5%	301 578	8.8%	80 015	26.5%	259 645
Receivables from Exchange Transactions - Waste Management	28 404	18.1%	8 692	5.5%	2 254	1.4%	117 776	75.0%	157 127	4.6%	79 583	50.6%	205 667
Receivables from Exchange Transactions - Property Rental Debtors	927	5.1%	1 080	5.9%	97	.5%	16 138	88.5%	18 242	.5%	11	.1%	20 072
Interest on Arrear Debtor Accounts	15 350	3.2%	17 040	3.6%	5 662	1.2%	437 609	92.0%	475 662	13.9%	108 517	22.8%	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	4 125	-	-
Other	25 579	9.6%	62 026	23.4%	6 983	2.6%	170 839	64.4%	265 427	7.8%	55 716	21.0%	-
Total By Income Source	949 395	27.8%	296 456	8.7%	127 065	3.7%	2 042 204	59.8%	3 415 121	100.0%	553 377	16.2%	2 041 014
Debtors Age Analysis By Customer Group													
Organs of State	23 499	19.5%	57 945	48.2%	7 885	6.6%	31 001	25.8%	120 331	3.5%	-	-	-
Commercial	425 109	31.1%	101 307	7.4%	41 734	3.0%	800 346	58.5%	1 368 496	40.1%	-	-	-
Households	500 787	26.0%	137 203	7.1%	77 446	4.0%	1 210 857	62.9%	1 926 293	56.4%	553 377	28.7%	2 041 014
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	949 395	27.8%	296 456	8.7%	127 065	3.7%	2 042 204	59.8%	3 415 121	100.0%	553 377	16.2%	2 041 014

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	26 841	100.0%	-	-	-	-	-	-	26 841	24.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	64 700	77.9%	13 445	16.2%	1 940	2.3%	2 958	3.6%	83 043	74.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 170	100.0%	-	-	-	-	-	-	1 170	1.1%
Total	92 710	83.5%	13 445	12.1%	1 940	1.7%	2 958	2.7%	111 054	100.0%

Contact Details

Municipal Manager	Mr Johann Mettler	041 506 3209
Financial Manager	Mr Trevor Harper	041 506 1201

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: DR BEYERS NAUDE (EC101)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	359 641	359 641	106 609	29.6%	74 873	20.8%	-	-	181 482	50.5%	50 030	79.3%	(100.0%)
Property rates	33 057	33 057	24 092	72.9%	0	-	-	-	24 092	72.9%	(3)	98.2%	(100.0%)
Property rates - penalties and collection charges	2 384	2 384	719	30.1%	407	17.1%	-	-	1 126	47.2%	1 001	125.7%	(100.0%)
Service charges - electricity revenue	116 392	116 392	24 262	20.8%	25 734	22.1%	-	-	49 996	43.0%	23 108	71.4%	(100.0%)
Service charges - water revenue	32 909	32 909	7 361	22.4%	7 878	23.9%	-	-	15 239	46.3%	7 314	71.0%	(100.0%)
Service charges - sanitation revenue	15 716	15 716	6 760	43.0%	2 205	14.0%	-	-	8 965	57.0%	1 857	95.5%	(100.0%)
Service charges - refuse revenue	11 036	11 036	3 539	32.1%	1 612	14.6%	-	-	5 151	46.7%	1 246	95.8%	(100.0%)
Service charges - other	932	932	144	15.4%	243	26.0%	-	-	386	41.5%	328	88.6%	(100.0%)
Rental of facilities and equipment	1 124	1 124	303	27.0%	165	14.7%	-	-	468	41.7%	191	67.4%	(100.0%)
Interest earned - external investments	1 340	1 340	119	8.9%	319	23.8%	-	-	438	32.7%	236	28.4%	(100.0%)
Interest earned - outstanding debtors	3 779	3 779	336	8.9%	(0)	-	-	-	336	8.9%	767	79.8%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	251	251	9	3.6%	36	14.4%	-	-	45	18.0%	21	25.4%	(100.0%)
Licences and permits	4 098	4 098	941	23.0%	1 074	26.2%	-	-	2 015	49.2%	1 030	66.3%	(100.0%)
Agency services	1 650	1 650	85	5.2%	99	6.0%	-	-	184	11.2%	-	27.6%	-
Transfers recognised - operational	131 095	131 095	35 993	27.5%	34 518	26.3%	-	-	70 511	53.8%	12 753	84.3%	(100.0%)
Other own revenue	3 425	3 425	(527)	(15.4%)	360	10.5%	-	-	(166)	(4.9%)	181	49.0%	(100.0%)
Gains on disposal of PPE	453	453	2 474	546.4%	221	48.8%	-	-	2 695	595.2%	-	20.5%	-
Operating Expenditure	424 278	424 278	65 818	15.5%	70 511	16.6%	-	-	136 329	32.1%	59 265	63.2%	(100.0%)
Employee related costs	120 809	120 809	21 112	17.5%	33 646	27.9%	-	-	54 757	45.3%	21 373	75.7%	(100.0%)
Remuneration of councillors	10 189	10 189	1 582	15.5%	2 006	19.7%	-	-	3 587	35.2%	1 393	56.8%	(100.0%)
Debt impairment	7 105	7 105	126	1.8%	-	-	-	-	126	1.8%	-	.2%	-
Depreciation and asset impairment	66 612	66 612	-	-	-	-	-	-	-	-	7 016	30.7%	(100.0%)
Finance charges	1 313	1 313	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	73 936	73 936	25 180	34.1%	18 310	24.8%	-	-	43 490	58.8%	14 587	80.4%	(100.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	9 754	9 754	977	10.0%	1 008	10.3%	-	-	1 985	20.3%	929	82.2%	(100.0%)
Transfers and grants	28 075	28 075	5	-	3	-	-	-	8	-	3	35.6%	(100.0%)
Other expenditure	106 447	106 447	16 836	15.8%	15 540	14.6%	-	-	32 376	30.4%	13 964	60.6%	(100.0%)
Loss on disposal of PPE	37	37	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(64 637)	(64 637)	40 792		4 361		-		45 153		(9 235)		
Transfers recognised - capital	108 129	108 129	9 744	9.0%	18 828	17.4%	-	-	28 572	26.4%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	43 492	43 492	50 536		23 189		-		73 725		(9 235)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	43 492	43 492	50 536		23 189		-		73 725		(9 235)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	43 492	43 492	50 536		23 189		-		73 725		(9 235)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	43 492	43 492	50 536		23 189		-		73 725		(9 235)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	99 309	99 309	4 812	4.8%	7 006	7.1%	2 149	2.2%	13 967	14.1%	7 941	54.6%	(72.9%)
National Government	78 210	78 210	4 812	6.2%	7 006	9.0%	2 149	2.7%	13 967	17.9%	5 120	46.5%	(58.0%)
Provincial Government	20 959	20 959	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	99 169	99 169	4 812	4.9%	7 006	7.1%	2 149	2.2%	13 967	14.1%	5 120	46.5%	(58.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	140	140	1	.5%	-	-	-	-	1	.5%	2 822	75.1%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	99 309	99 309	4 812	4.8%	7 006	7.1%	2 149	2.2%	13 967	14.1%	7 941	54.6%	(72.9%)
Governance and Administration	1 161	1 161	108	9.3%	89	7.6%	110	9.5%	307	26.5%	312	63.8%	(64.8%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	10	21.7%	(100.0%)
Budget & Treasury Office	611	611	56	9.2%	89	14.5%	110	18.0%	255	41.8%	14	108.5%	686.2%
Corporate Services	550	550	52	9.4%	-	-	-	-	52	9.4%	288	53.9%	(100.0%)
Community and Public Safety	1 847	1 847	-	-	-	-	-	-	-	-	1 403	83.3%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	478	83.7%	(100.0%)
Sport And Recreation	1 847	1 847	-	-	-	-	-	-	-	-	913	111.4%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	12	39.3%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 074	12 074	801	6.6%	1 758	14.6%	218	1.8%	2 777	23.0%	198	33.9%	9.8%
Planning and Development	487	487	0	-	-	-	-	-	0	-	-	-	-
Road Transport	11 587	11 587	801	6.9%	1 758	15.2%	218	1.9%	2 777	24.0%	198	33.9%	9.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	84 228	84 228	3 903	4.6%	5 159	6.1%	1 821	2.2%	10 883	12.9%	6 028	51.2%	(69.8%)
Electricity	8 244	8 244	1	-	46	.6%	147	1.8%	193	2.3%	207	19.0%	(28.9%)
Water	62 875	62 875	-	-	2 987	4.8%	-	-	2 987	4.8%	147	4.7%	(100.0%)
Waste Water Management	13 109	13 109	3 902	29.8%	2 126	16.2%	1 674	12.8%	7 703	58.8%	5 513	86.9%	(69.6%)
Waste Management	-	-	-	-	-	-	-	-	-	-	161	17.9%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	467 318	467 318	123 893	26.5%	-	-	-	-	123 893	26.5%	63 455	97.3%	(100.0%)
Property rates, penalties and collection charges	35 441	35 441	11 685	33.0%	-	-	-	-	11 685	33.0%	2 535	70.8%	(100.0%)
Service charges	176 985	176 985	23 196	13.1%	-	-	-	-	23 196	13.1%	21 531	49.3%	(100.0%)
Other revenue	10 548	10 548	43 416	411.6%	-	-	-	-	43 416	411.6%	26 621	1 496.2%	(100.0%)
Government - operating	131 095	131 095	45 509	34.7%	-	-	-	-	45 509	34.7%	12 717	90.5%	(100.0%)
Government - capital	108 129	108 129	-	-	-	-	-	-	-	-	-	-	-
Interest	5 119	5 119	87	1.7%	-	-	-	-	87	1.7%	51	5.2%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(424 278)	(424 278)	(108 690)	25.6%	-	-	-	-	(108 690)	25.6%	(50 465)	76.1%	(100.0%)
Suppliers and employees	(394 890)	(394 890)	(108 685)	27.5%	-	-	-	-	(108 685)	27.5%	(50 461)	76.1%	(100.0%)
Finance charges	(1 313)	(1 313)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(28 075)	(28 075)	(5)	-	-	-	-	-	(5)	-	(5)	40.0%	(100.0%)
Net Cash from/(used) Operating Activities	43 040	43 040	15 203	35.3%	-	-	-	-	15 203	35.3%	12 990	(81.9%)	(100.0%)
Cash Flow from Investing Activities													
Receipts	453	453	2 474	546.4%	-	-	-	-	2 474	546.4%	-	-	-
Proceeds on disposal of PPE	453	453	2 474	546.4%	-	-	-	-	2 474	546.4%	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(99 309)	(99 309)	(4 812)	4.8%	-	-	-	-	(4 812)	4.8%	(7 941)	54.6%	(100.0%)
Capital assets	(99 309)	(99 309)	(4 812)	4.8%	-	-	-	-	(4 812)	4.8%	(7 941)	54.6%	(100.0%)
Net Cash from/(used) Investing Activities	(98 856)	(98 856)	(2 338)	2.4%	-	-	-	-	(2 338)	2.4%	(7 941)	55.2%	(100.0%)
Cash Flow from Financing Activities													
Receipts	2 010	2 010	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 010	2 010	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	2 010	2 010	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(53 807)	(53 807)	12 865	(23.9%)	-	-	-	-	12 865	(23.9%)	5 049	(9.8%)	(100.0%)
Cash/cash equivalents at the year begin:	528	528	772	146.1%	-	-	-	-	772	146.1%	1 137	-	(100.0%)
Cash/cash equivalents at the year end:	(53 279)	(53 279)	13 637	(25.6%)	-	-	-	-	13 637	(25.6%)	6 185	(9.5%)	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	942	2.1%	1 486	3.3%	1 412	3.1%	41 579	91.5%	45 418	36.1%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 378	42.2%	786	6.2%	557	4.4%	6 034	47.3%	12 755	10.1%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	578	2.3%	259	1.0%	171	.7%	24 320	96.0%	25 327	20.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	604	2.6%	399	1.7%	348	1.5%	21 727	94.1%	23 078	18.3%	-	-	-
Receivables from Exchange Transactions - Waste Management	401	2.8%	320	2.2%	271	1.9%	13 585	93.2%	14 578	11.6%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(985)	(21.0%)	100	2.1%	39	.8%	5 530	118.1%	4 684	3.7%	-	-	-
Total By Income Source	6 917	5.5%	3 350	2.7%	2 799	2.2%	112 774	89.6%	125 840	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	509	6.5%	329	4.2%	159	2.0%	6 861	87.3%	7 857	6.2%	-	-	-
Commercial	2 983	27.7%	457	4.2%	361	3.3%	6 986	64.8%	10 786	8.6%	-	-	-
Households	3 431	3.2%	2 564	2.4%	2 279	2.1%	98 629	92.3%	106 903	85.0%	-	-	-
Other	(5)	(1.8%)	0	.2%	0	.2%	298	101.4%	294	.2%	-	-	-
Total By Customer Group	6 917	5.5%	3 350	2.7%	2 799	2.2%	112 774	89.6%	125 840	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Thandekile Mnyimba	049 836 0021
Financial Manager	Mr Chris Mokeng (Acting)	053 531 0624

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: BLUE CRANE ROUTE (EC102)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	181 819	192 271	58 875	32.4%	50 977	28.0%	49 275	25.6%	159 127	82.8%	44 898	85.3%	9.7%
Property rates	11 090	11 140	11 085	100.0%	1	-	-	-	11 087	99.5%	0	99.7%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	87 673	96 221	22 105	25.2%	23 284	26.6%	27 486	28.6%	72 874	75.7%	24 115	77.9%	14.0%
Service charges - water revenue	10 596	11 377	2 113	19.9%	5 343	50.4%	3 681	32.4%	11 137	97.9%	2 872	96.6%	28.2%
Service charges - sanitation revenue	4 417	4 132	984	22.3%	1 056	23.9%	1 056	25.6%	3 096	74.9%	1 173	109.8%	(9.9%)
Service charges - refuse revenue	5 412	5 187	1 207	22.3%	1 312	24.2%	1 299	25.0%	3 817	73.6%	1 509	119.3%	(13.9%)
Service charges - other	218	218	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	75	63	7	9.5%	17	22.9%	8	12.6%	32	51.2%	5	72.0%	72.2%
Interest earned - external investments	1 001	1 001	239	23.9%	362	36.2%	264	26.4%	866	86.5%	246	90.6%	7.7%
Interest earned - outstanding debtors	2 723	3 150	773	28.4%	936	34.4%	1 082	34.4%	2 792	88.6%	839	82.3%	29.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	70	70	15	22.0%	18	25.9%	16	23.1%	50	71.0%	18	62.0%	(10.0%)
Licences and permits	632	820	238	37.7%	197	31.2%	184	22.5%	619	75.5%	231	77.3%	(20.0%)
Agency services	660	750	237	35.9%	189	28.7%	209	27.9%	635	84.7%	162	63.4%	29.3%
Transfers recognised - operational	51 654	51 959	19 361	37.5%	17 357	33.6%	13 202	25.4%	49 919	96.1%	13 285	95.5%	(.6%)
Other own revenue	5 498	5 694	528	9.6%	546	9.9%	717	12.6%	1 792	31.5%	445	21.6%	61.0%
Gains on disposal of PPE	100	489	(18)	(18.5%)	359	358.6%	70	14.3%	410	83.8%	0	(.6%)	75 017.2%
Operating Expenditure	217 576	235 307	53 164	24.4%	63 191	29.0%	51 703	22.0%	168 057	71.4%	52 283	76.5%	(1.1%)
Employee related costs	73 523	76 389	17 418	23.7%	20 610	28.0%	16 803	22.0%	54 831	71.8%	15 763	70.8%	6.6%
Remuneration of councillors	4 136	4 051	815	19.7%	815	19.7%	814	20.1%	2 445	60.3%	896	60.1%	(9.1%)
Debt impairment	6 335	7 965	1 584	25.0%	1 584	25.0%	2 806	35.2%	5 974	75.0%	1 584	75.0%	77.2%
Depreciation and asset impairment	35 189	34 449	8 797	25.0%	8 797	25.0%	8 242	23.9%	25 836	75.0%	7 998	75.0%	3.1%
Finance charges	3 749	5 945	-	-	714	19.0%	191	3.2%	905	15.2%	-	19.8%	(100.0%)
Bulk purchases	65 378	76 244	17 949	27.5%	23 517	36.0%	15 341	20.1%	56 806	74.5%	16 463	76.8%	(6.8%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	91	-	361	-	52	-	504	-	193	-	(73.2%)
Transfers and grants	1 053	1 053	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	28 213	29 211	6 510	23.1%	6 792	24.1%	7 453	25.5%	20 756	71.1%	9 388	102.7%	(20.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(35 757)	(43 036)	5 711		(12 213)		(2 428)		(8 930)		(7 385)		
Transfers recognised - capital	24 983	23 695	3 643	14.6%	930	3.7%	4 363	18.4%	8 936	37.7%	1 457	70.7%	199.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(10 775)	(19 341)	9 354		(11 283)		1 935		6		(5 928)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(10 775)	(19 341)	9 354		(11 283)		1 935		6		(5 928)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(10 775)	(19 341)	9 354		(11 283)		1 935		6		(5 928)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(10 775)	(19 341)	9 354		(11 283)		1 935		6		(5 928)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	33 196	20 631	3 584	10.8%	1 512	4.6%	1 791	8.7%	6 888	33.4%	4 069	76.0%	(56.0%)
National Government	24 983	19 056	3 196	12.8%	871	3.5%	1 719	9.0%	5 785	30.4%	(564)	100.9%	(405.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	1 150	69.8%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	24 983	19 056	3 196	12.8%	871	3.5%	1 719	9.0%	5 785	30.4%	586	93.1%	193.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	2 754	83.5%	(100.0%)
Internally generated funds	8 214	1 575	389	4.7%	642	7.8%	72	4.6%	1 102	70.0%	728	32.9%	(90.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	33 196	20 631	3 584	10.8%	1 512	4.6%	1 791	8.7%	6 888	33.4%	4 069	76.0%	(56.0%)
Governance and Administration	1 680	811	244	14.5%	217	12.9%	-	-	462	56.9%	620	45.8%	(100.0%)
Executive & Council	1 000	524	3	.3%	187	18.7%	-	-	189	36.2%	112	22.3%	(100.0%)
Budget & Treasury Office	200	15	-	-	10	5.1%	-	-	10	68.1%	209	66.3%	(100.0%)
Corporate Services	480	272	241	50.3%	21	4.3%	-	-	262	96.3%	300	51.6%	(100.0%)
Community and Public Safety	2 903	4 692	3 205	110.4%	127	4.4%	110	2.3%	3 443	73.4%	198	11.5%	(44.4%)
Community & Social Services	1 673	150	10	.6%	22	1.3%	-	-	31	20.9%	24	2.1%	(100.0%)
Sport And Recreation	-	4 514	3 196	-	106	-	81	1.8%	3 382	74.9%	128	3.0%	(36.8%)
Public Safety	1 230	28	-	-	-	-	29	103.0%	29	103.0%	46	65.9%	(37.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 263	92	-	-	55	.3%	2	1.9%	57	61.8%	226	385.5%	(99.2%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	20 242	71	-	-	55	.3%	2	2.4%	57	80.1%	226	385.5%	(99.2%)
Environmental Protection	21	21	-	-	-	-	-	-	-	-	-	-	-
Trading Services	8 350	15 036	135	1.6%	1 112	13.3%	1 680	11.2%	2 927	19.5%	3 025	84.7%	(44.5%)
Electricity	5 900	4 601	-	-	-	-	192	4.2%	192	4.2%	1 751	97.2%	(89.0%)
Water	1 000	288	-	-	245	24.5%	-	-	245	84.9%	1 400	60.9%	(100.0%)
Waste Water Management	250	10 147	135	53.9%	868	347.1%	1 488	14.7%	2 490	24.5%	(441)	99.4%	(437.2%)
Waste Management	1 200	-	-	-	-	-	-	-	-	-	315	100.0%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	186 684	201 426	63 772	34.2%	57 251	30.7%	52 263	25.9%	173 286	86.0%	51 297	93.7%	1.9%
Property rates, penalties and collection charges	9 427	7 869	4 801	50.9%	1 182	12.5%	5 139	65.3%	11 122	141.3%	801	75.1%	541.3%
Service charges	97 506	98 093	23 513	24.1%	23 049	23.6%	25 864	26.4%	72 426	73.8%	23 375	68.3%	10.6%
Other revenue	6 935	24 914	5 350	77.1%	6 368	91.8%	4 785	19.2%	16 503	66.2%	6 222	623.6%	(23.1%)
Government - operating	51 654	50 544	20 507	39.7%	17 658	34.2%	13 561	26.8%	51 726	102.3%	11 764	96.6%	15.3%
Government - capital	17 983	18 666	8 625	48.0%	8 041	44.7%	2 000	10.7%	18 666	100.0%	8 301	143.3%	(75.9%)
Interest	3 179	1 339	977	30.7%	953	30.0%	914	68.2%	2 844	212.3%	833	257.7%	9.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(167 083)	(202 406)	(58 169)	34.8%	(50 518)	30.2%	(44 473)	22.0%	(153 159)	75.7%	(45 556)	87.2%	(2.4%)
Suppliers and employees	(164 752)	(199 770)	(58 151)	35.3%	(49 798)	30.2%	(44 271)	22.2%	(152 220)	76.2%	(45 556)	88.0%	(2.8%)
Finance charges	(1 278)	(1 916)	(18)	1.4%	(719)	56.3%	(201)	10.5%	(939)	49.0%	-	47.2%	(100.0%)
Transfers and grants	(1 053)	(720)	-	-	-	-	-	-	-	-	(1)	33.8%	(100.0%)
Net Cash from/(used) Operating Activities	19 601	(980)	5 603	28.6%	6 733	34.4%	7 791	(794.6%)	20 127	(2 052.9%)	5 740	185.7%	35.7%
Cash Flow from Investing Activities													
Receipts	100	100	-	-	-	-	-	-	-	-	(4 000)	(3 758.0%)	(100.0%)
Proceeds on disposal of PPE	100	100	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	(4 000)	-	(100.0%)
Payments	(18 283)	(17 857)	(3 584)	19.6%	(1 512)	8.3%	(1 791)	10.0%	(6 888)	38.6%	(4 069)	35.0%	(56.0%)
Capital assets	(18 283)	(17 857)	(3 584)	19.6%	(1 512)	8.3%	(1 791)	10.0%	(6 888)	38.6%	(4 069)	35.0%	(56.0%)
Net Cash from/(used) Investing Activities	(18 183)	(17 757)	(3 584)	19.7%	(1 512)	8.3%	(1 791)	10.1%	(6 888)	38.8%	(8 069)	55.3%	(77.8%)
Cash Flow from Financing Activities													
Receipts	50	224	69	138.5%	46	91.2%	45	19.9%	159	71.2%	-	33.8%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	34.5%	-
Increase (decrease) in consumer deposits	50	224	69	138.5%	46	91.2%	45	19.9%	159	71.2%	-	-	(100.0%)
Payments	(11 468)	(4 181)	-	-	(1 811)	15.8%	(253)	6.0%	(2 063)	49.3%	-	43.6%	(100.0%)
Repayment of borrowing	(11 468)	(4 181)	-	-	(1 811)	15.8%	(253)	6.0%	(2 063)	49.3%	-	43.6%	(100.0%)
Net Cash from/(used) Financing Activities	(11 418)	(3 958)	69	(.6%)	(1 765)	15.5%	(208)	5.3%	(1 904)	48.1%	-	9.7%	(100.0%)
Net Increase/(Decrease) in cash held	(10 000)	(22 695)	2 088	(20.9%)	3 456	(34.6%)	5 791	(25.5%)	11 335	(49.9%)	(2 328)	(150.7%)	(348.7%)
Cash/cash equivalents at the year begin:	10 000	14 111	14 111	141.1%	16 199	162.0%	19 655	139.3%	14 111	100.0%	23 881	99.8%	(17.7%)
Cash/cash equivalents at the year end:	(0)	(8 584)	16 199	(5 078 084.0%)	19 655	(6 161 327.3%)	25 446	(296.4%)	25 446	(296.4%)	21 553	515.8%	18.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2 220	11.6%	1 133	5.9%	717	3.8%	15 005	78.7%	19 075	29.9%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 724	43.4%	3 302	18.6%	1 597	9.0%	5 171	29.1%	17 794	27.9%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	335	4.9%	55	.8%	44	.6%	6 467	93.7%	6 901	10.8%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	733	9.1%	218	2.7%	188	2.3%	6 888	85.8%	8 027	12.6%	-	-	-
Receivables from Exchange Transactions - Waste Management	977	9.1%	280	2.6%	253	2.3%	9 268	86.0%	10 778	16.9%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(115)	(10.1%)	33	2.9%	25	2.2%	1 195	105.0%	1 138	1.8%	-	-	-
Total By Income Source	11 875	18.6%	5 022	7.9%	2 823	4.4%	43 993	69.0%	63 714	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	643	10.3%	300	4.8%	262	4.2%	5 027	80.7%	6 233	9.8%	-	-	-
Commercial	1 072	26.5%	458	11.3%	428	10.6%	2 094	51.7%	4 051	6.4%	-	-	-
Households	10 160	19.0%	4 264	8.0%	2 133	4.0%	36 873	69.0%	53 430	83.9%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	11 875	18.6%	5 022	7.9%	2 823	4.4%	43 993	69.0%	63 714	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8	.8%	-	-	-	-	924	99.2%	932	67.2%
Auditor-General	-	-	-	-	454	100.0%	-	-	454	32.8%
Other	-	-	-	-	-	-	-	-	-	-
Total	8	.6%	-	-	454	32.8%	924	66.7%	1 386	100.0%

Contact Details

Municipal Manager	Mr Thabiso Klaas	042 243 6403
Financial Manager	Ms Sizeka Hulana	042 243 6487

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MAKANA (EC104)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	486 191	422 211	150 081	30.9%	56 262	11.6%	25 152	6.0%	231 496	54.8%	55 668	62.7%	(54.8%)
Property rates	65 215	65 215	34 758	53.3%	3 370	5.2%	3 900	6.0%	42 028	64.4%	4 048	-	(3.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	191 033	132 829	26 434	13.8%	55 061	28.8%	15 758	11.9%	97 253	73.2%	11 735	53.6%	34.3%
Service charges - water revenue	63 277	71 059	16 042	25.4%	(7 176)	(11.3%)	1 833	2.6%	10 698	15.1%	34 635	53.1%	(94.7%)
Service charges - sanitation revenue	44 075	30 516	11 609	26.3%	1 112	2.5%	1 638	5.4%	14 359	47.1%	1 084	37.5%	51.1%
Service charges - refuse revenue	8 305	8 305	1 905	22.9%	602	7.2%	0	-	2 507	30.2%	592	21.4%	(99.9%)
Service charges - other	-	-	10	-	2	-	-	-	12	-	0	-	(100.0%)
Rental of facilities and equipment	811	811	122	15.1%	112	13.8%	19	2.3%	253	31.2%	119	-	(84.2%)
Interest earned - external investments	700	700	2 697	385.2%	1 277	182.4%	-	-	3 973	567.6%	1 880	-	(100.0%)
Interest earned - outstanding debtors	16 059	16 059	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 092	1 092	22	2.0%	2	.2%	-	-	23	2.1%	1	-	(100.0%)
Licences and permits	1 647	1 647	606	36.8%	232	14.1%	-	-	838	50.9%	159	-	(100.0%)
Agency services	500	500	1 208	241.5%	7	1.4%	-	-	1 214	242.9%	(26)	-	(100.0%)
Transfers recognised - operational	91 292	91 292	32 106	35.2%	-	-	-	-	32 106	35.2%	452	-	(100.0%)
Other own revenue	2 185	2 185	22 564	1 032.7%	1 663	76.1%	2 004	91.7%	26 231	1 200.5%	987	3.4%	103.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	486 191	422 210	77 002	15.8%	50 743	10.4%	46 007	10.9%	173 753	41.2%	75 089	51.7%	(38.7%)
Employee related costs	144 631	165 268	32 436	22.4%	13 770	9.5%	12 664	7.7%	58 870	35.6%	34 294	-	(63.1%)
Remuneration of councillors	10 497	10 497	1 550	14.8%	800	7.6%	-	-	2 350	22.4%	2 583	-	(100.0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	31 639	31 639	4 863	15.4%	1 876	5.9%	-	-	6 739	21.3%	5 627	-	(100.0%)
Finance charges	-	9 700	(158)	-	-	-	-	-	(158)	(1.6%)	227	-	(100.0%)
Bulk purchases	104 404	71 103	18 527	17.7%	9 772	9.4%	6 942	9.8%	35 241	49.6%	13 319	-	(47.9%)
Other Materials	1 522	1 522	-	-	-	-	-	-	-	-	-	-	-
Contracted services	28 408	28 408	1 292	4.5%	-	-	-	-	1 292	4.5%	2 219	-	(100.0%)
Transfers and grants	50 515	50 515	354	.7%	1 205	2.4%	-	-	1 559	3.1%	2 039	-	(100.0%)
Other expenditure	114 575	53 559	18 139	15.8%	23 321	20.4%	26 401	49.3%	67 861	126.7%	14 782	10.7%	78.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	0	73 079		5 519		(20 855)		57 743		(19 421)		
Transfers recognised - capital	170 043	43 168	-	-	-	-	-	-	-	-	357	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	170 044	43 168	73 079		5 519		(20 855)		57 743		(19 064)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	170 044	43 168	73 079		5 519		(20 855)		57 743		(19 064)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	170 044	43 168	73 079		5 519		(20 855)		57 743		(19 064)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	170 044	43 168	73 079		5 519		(20 855)		57 743		(19 064)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	170 043	43 168	3 249	1.9%	2 300	1.4%	5 480	12.7%	11 029	25.5%	7 288	42.2%	(24.8%)
National Government	159 140	42 085	1 024	.6%	2 111	1.3%	5 354	12.7%	8 489	20.2%	2 937	27.7%	82.3%
Provincial Government	1 084	1 084	-	-	189	17.5%	60	5.5%	249	23.0%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	9 820	-	-	-	-	-	66	-	66	-	-	-	(100.0%)
Transfers recognised - capital	170 043	43 168	1 024	.6%	2 300	1.4%	5 480	12.7%	8 804	20.4%	2 937	27.3%	86.6%
Borrowing	-	-	2 225	-	-	-	-	-	2 225	-	4 351	-	(100.0%)
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	.4%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	170 043	43 168	3 249	1.9%	2 300	1.4%	5 480	12.7%	11 029	25.5%	7 288	42.2%	(24.8%)
Governance and Administration	6 350	1 644	-	-	-	-	(54)	(3.3%)	(54)	(3.3%)	568	177.9%	(109.5%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	6 350	1 644	-	-	-	-	(54)	(3.3%)	(54)	(3.3%)	568	177.9%	(109.5%)
Community and Public Safety	17 878	20 334	812	4.5%	1 608	9.0%	3 298	16.2%	5 717	28.1%	816	159.6%	304.0%
Community & Social Services	1 084	1 084	-	-	1 608	148.4%	60	5.5%	1 668	153.9%	(143)	46.1%	(142.0%)
Sport And Recreation	16 794	19 251	812	4.8%	-	-	3 238	16.8%	4 049	21.0%	959	530.1%	237.6%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 252	12 860	1 024	81.8%	-	-	1 334	10.4%	2 358	18.3%	3 271	1 171.0%	(59.2%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	1 252	12 860	1 024	81.8%	-	-	1 334	10.4%	2 358	18.3%	3 271	1 171.0%	(59.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	144 563	8 331	1 414	1.0%	692	.5%	902	10.8%	3 008	36.1%	2 632	14.1%	(65.7%)
Electricity	9 079	5 079	-	-	692	7.6%	66	1.3%	758	14.9%	-	7.1%	(100.0%)
Water	47 065	2 160	1 414	3.0%	-	-	696	32.2%	2 110	97.7%	457	3.7%	52.3%
Waste Water Management	88 419	1 092	-	-	-	-	140	12.8%	140	12.8%	2 176	24.9%	(93.6%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	578 936	452 061	214 253	37.0%	127 161	22.0%	93 835	20.8%	435 250	96.3%	46 059	77.7%	103.7%
Property rates, penalties and collection charges	57 240	57 240	108 090	188.8%	10 534	18.4%	10 776	18.8%	129 401	226.1%	17 229	127.3%	(37.5%)
Service charges	226 079	226 079	67 284	29.8%	77 041	34.1%	41 113	18.2%	185 438	82.0%	20 914	63.8%	96.6%
Other revenue	21 000	21 000	1 868	8.9%	4 451	21.2%	18 398	87.6%	24 717	117.7%	2 205	865.1%	734.4%
Government - operating	89 475	89 475	32 106	35.9%	30 106	33.6%	19 315	21.6%	81 527	91.1%	452	74.2%	4 172.1%
Government - capital	173 043	43 168	-	-	2 300	1.3%	-	-	2 300	5.3%	357	19.8%	(100.0%)
Interest	12 100	15 100	4 905	40.5%	2 729	22.6%	4 232	28.0%	11 867	78.6%	4 902	169.5%	(13.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(394 873)	(394 873)	(138 974)	35.2%	(99 712)	25.3%	(112 190)	28.4%	(350 876)	88.9%	(68 704)	55.3%	63.3%
Suppliers and employees	(351 972)	(351 972)	(138 554)	39.4%	(80 436)	22.9%	(110 725)	31.5%	(329 715)	93.7%	(66 439)	68.6%	66.7%
Finance charges	(5 000)	(5 000)	(166)	3.3%	(18 623)	372.5%	(1 464)	29.3%	(20 254)	405.1%	(227)	272.2%	546.5%
Transfers and grants	(37 901)	(37 901)	(254)	.7%	(653)	1.7%	-	-	(907)	2.4%	(2 039)	4.9%	(100.0%)
Net Cash from/(used) Operating Activities	184 063	57 188	75 279	40.9%	27 450	14.9%	(18 355)	(32.1%)	84 374	147.5%	(22 645)	1 576.9%	(18.9%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	(64)	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	(64)	-	(100.0%)
Payments	(173 043)	(43 168)	(3 249)	1.9%	(16 488)	9.5%	-	-	(19 737)	45.7%	(1 497)	200.7%	(100.0%)
Capital assets	(173 043)	(43 168)	(3 249)	1.9%	(16 488)	9.5%	-	-	(19 737)	45.7%	(1 497)	200.7%	(100.0%)
Net Cash from/(used) Investing Activities	(173 043)	(43 168)	(3 249)	1.9%	(16 488)	9.5%	-	-	(19 737)	45.7%	(1 562)	201.7%	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	(93)	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	(93)	-	(100.0%)
Payments	(5 500)	(4 000)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(5 500)	(4 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(5 500)	(4 000)	-	-	-	-	-	-	-	-	(93)	-	(100.0%)
Net Increase/(Decrease) in cash held	5 520	10 020	72 030	1 304.8%	10 962	198.6%	(18 355)	(183.2%)	64 637	645.1%	(24 300)	(3 619.7%)	(24.5%)
Cash/cash equivalents at the year begin:	2 609	2 609	5 179	198.5%	77 209	2 959.3%	88 171	3 379.5%	5 179	198.5%	95 792	83.6%	(8.0%)
Cash/cash equivalents at the year end:	8 129	12 629	77 209	949.8%	88 171	1 084.6%	69 816	552.8%	69 816	552.8%	71 492	1 400.5%	(2.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	8 162	18.9%	-	-	35 000	81.1%	43 162	34.2%
Bulk Water	-	-	17 283	66.1%	1 197	4.6%	7 651	29.3%	26 131	20.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8	-	4 187	9.3%	15 604	34.6%	25 287	56.1%	45 087	35.8%
Auditor-General	-	-	123	1.1%	-	-	11 576	98.9%	11 699	9.3%
Other	-	-	-	-	-	-	-	-	-	-
Total	8	-	29 755	23.6%	16 801	13.3%	79 514	63.1%	126 078	100.0%

Contact Details

Municipal Manager	Ms Maria Johanna Meiring	046 603 6131
Financial Manager	Ms Nontobeko Faith Siwahla	046 603 6007

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NDLAMBE (EC105)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	374 077	318 299	94 518	25.3%	84 379	22.6%	41 473	13.0%	220 370	69.2%	66 060	71.8%	(37.2%)
Property rates	96 999	94 617	24 546	25.3%	20 591	21.2%	13 223	14.0%	58 360	61.7%	16 996	62.5%	(22.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	61 190	52 773	15 482	25.3%	14 368	23.5%	10 227	19.4%	40 077	75.9%	12 864	70.4%	(20.5%)
Service charges - water revenue	49 775	31 936	9 690	19.5%	6 284	12.6%	7 340	23.0%	23 314	73.0%	4 869	62.2%	50.8%
Service charges - sanitation revenue	21 483	6 878	3 997	18.6%	1 129	5.3%	393	5.7%	5 519	80.2%	(1 501)	42.6%	(126.2%)
Service charges - refuse revenue	25 418	12 401	4 356	17.1%	1 812	7.1%	874	7.0%	7 042	56.8%	(599)	44.4%	(245.8%)
Service charges - other	582	560	268	46.1%	407	69.9%	371	66.2%	1 047	186.8%	303	117.7%	22.7%
Rental of facilities and equipment	4 520	4 520	805	17.8%	38	.8%	(84)	(1.9%)	759	16.8%	615	41.9%	(113.7%)
Interest earned - external investments	626	626	603	96.3%	874	139.7%	15	2.3%	1 491	238.3%	146	443.1%	(90.0%)
Interest earned - outstanding debtors	6 822	6 822	1 610	23.6%	1 629	23.9%	1 156	16.9%	4 395	64.4%	1 656	52.2%	(30.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	369	369	116	31.5%	131	35.6%	40	10.8%	287	78.0%	123	53.2%	(67.4%)
Licences and permits	3 252	3 274	491	15.1%	193	5.9%	354	10.8%	1 038	31.7%	542	43.1%	(34.6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	95 930	96 722	30 169	31.4%	33 874	35.3%	6 322	6.5%	70 365	72.8%	29 954	99.5%	(78.9%)
Other own revenue	6 560	6 957	2 381	36.3%	3 034	46.3%	1 282	18.4%	6 697	96.3%	78	116.7%	1 533.4%
Gains on disposal of PPE	549	(156)	5	.8%	14	2.5%	(39)	25.3%	(21)	13.4%	16	36.5%	(348.8%)
Operating Expenditure	373 998	311 161	71 451	19.1%	76 705	20.5%	46 287	14.9%	194 444	62.5%	73 062	66.3%	(36.6%)
Employee related costs	114 500	119 848	27 239	23.8%	32 604	28.5%	19 314	16.1%	79 157	66.0%	25 889	73.1%	(25.4%)
Remuneration of councillors	5 966	2 817	1 333	22.3%	1 402	23.5%	986	35.0%	3 720	132.1%	5 115	125.5%	(80.7%)
Debt impairment	14 351	14 351	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 641	4 450	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 952	1 952	895	45.9%	240	12.3%	-	-	1 135	58.2%	743	36.9%	(100.0%)
Bulk purchases	58 524	58 549	3 688	6.3%	4 931	8.4%	3 379	5.8%	11 999	20.5%	4 501	49.0%	(24.9%)
Other Materials	-	-	-	-	-	-	-	-	-	-	643	-	(100.0%)
Contracted services	18 814	21 063	-	-	-	-	-	-	-	-	2 664	40.4%	(100.0%)
Transfers and grants	-	914	7 621	-	(2 337)	-	(214)	(23.4%)	5 070	554.8%	(5 694)	-	(96.2%)
Other expenditure	155 095	87 219	30 674	19.8%	39 865	25.7%	22 823	26.2%	93 363	107.0%	39 202	70.5%	(41.8%)
Loss on disposal of PPE	156	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	79	7 138	23 067		7 674		(4 814)		25 927		(7 002)		
Transfers recognised - capital	32 206	35 240	2 212	6.9%	11 350	35.2%	6 746	19.1%	20 308	57.6%	11 025	82.6%	(38.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	32 285	42 378	25 279		19 024		1 931		46 234		4 023		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	32 285	42 378	25 279		19 024		1 931		46 234		4 023		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	32 285	42 378	25 279		19 024		1 931		46 234		4 023		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	32 285	42 378	25 279		19 024		1 931		46 234		4 023		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	37 285	42 335	5 843	15.7%	10 638	28.5%	6 541	15.5%	23 023	54.4%	6 325	67.7%	3.4%
National Government	32 206	-	5 761	17.9%	8 834	27.4%	5 526	-	20 122	-	2 701	35.4%	104.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	108	-	(100.0%)
District Municipality	-	-	-	-	2	-	94	-	96	-	1 835	-	(94.9%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	1 385	-	(100.0%)
Transfers recognised - capital	32 206	-	5 761	17.9%	8 836	27.4%	5 620	-	20 218	-	6 030	76.7%	(6.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 078	-	82	1.6%	1 802	35.5%	915	-	2 799	-	-	-	(100.0%)
Public contributions and donations	-	42 335	-	-	-	-	6	-	6	-	296	-	(98.1%)
Capital Expenditure Standard Classification	37 285	42 335	5 843	15.7%	10 638	28.5%	6 541	15.5%	23 023	54.4%	6 325	67.7%	3.4%
Governance and Administration	279	4 106	36	12.9%	1 475	529.1%	721	17.6%	2 232	54.4%	488	78.3%	47.6%
Executive & Council	46	170	23	50.7%	1 406	3 056.9%	550	323.5%	1 979	1 164.4%	-	179.2%	(100.0%)
Budget & Treasury Office	129	129	5	3.8%	5	4.1%	16	12.5%	26	20.4%	488	75.8%	(96.7%)
Corporate Services	104	3 807	8	7.3%	64	61.5%	155	4.1%	226	5.9%	-	-	(100.0%)
Community and Public Safety	2 875	4 465	77	2.7%	105	3.7%	97	2.2%	279	6.2%	610	64.1%	(84.1%)
Community & Social Services	2 655	4 465	77	2.9%	105	4.0%	97	2.2%	279	6.2%	67	41.6%	45.4%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	544	-	(100.0%)
Public Safety	200	-	-	-	-	-	-	-	-	-	-	10.1%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	20	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 631	23 815	3 947	18.2%	8 503	39.3%	2 644	11.1%	15 094	63.4%	1 311	70.0%	101.6%
Planning and Development	180	3 080	3 226	1 792.4%	7 938	4 410.0%	2 552	82.9%	13 716	445.3%	912	78.7%	179.9%
Road Transport	21 451	20 735	720	3.4%	565	2.6%	92	.4%	1 377	6.6%	399	36.8%	(77.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	12 500	9 949	1 784	14.3%	555	4.4%	3 080	31.0%	5 418	54.5%	3 915	66.9%	(21.3%)
Electricity	5 680	5 500	-	-	-	-	3 069	55.8%	3 069	55.8%	-	-	(100.0%)
Water	3 640	3 441	1 101	30.2%	555	15.2%	8	.2%	1 664	48.3%	2 720	112.3%	(99.7%)
Waste Water Management	1 200	223	-	-	-	-	2	1.1%	2	1.1%	1 195	29.2%	(99.8%)
Waste Management	1 980	784	683	34.5%	-	-	-	-	683	87.1%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	405 734	353 936	131 847	32.5%	148 324	36.6%	56 405	15.9%	336 576	95.1%	121 443	98.3%	(53.6%)
Property rates, penalties and collection charges	97 000	94 617	20 252	20.9%	21 235	21.9%	12 383	13.1%	53 871	56.9%	18 090	57.9%	(31.5%)
Service charges	158 449	104 548	28 428	17.9%	27 712	17.5%	18 439	17.6%	74 578	71.3%	28 262	59.6%	(34.8%)
Other revenue	14 700	15 272	15 620	106.3%	5 851	39.8%	3 535	23.1%	25 007	163.7%	10 149	219.9%	(65.2%)
Government - operating	95 930	96 765	49 931	52.0%	59 434	62.0%	14 093	14.6%	123 457	127.6%	41 915	150.8%	(66.4%)
Government - capital	32 206	35 286	17 602	54.7%	34 074	105.8%	7 941	22.5%	59 617	169.0%	23 014	207.3%	(65.5%)
Interest	7 448	7 448	15	.2%	18	.2%	14	.2%	46	.6%	14	.4%	(2.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(206 316)	(296 693)	(126 395)	61.3%	(132 925)	64.4%	(51 754)	17.4%	(311 075)	104.8%	(106 809)	96.8%	(51.5%)
Suppliers and employees	(203 215)	(293 842)	(123 162)	60.6%	(126 026)	62.0%	(47 949)	16.3%	(297 138)	101.1%	(100 928)	94.5%	(52.5%)
Finance charges	(1 952)	(1 952)	(895)	45.9%	(240)	12.3%	-	-	(1 135)	58.2%	(743)	36.9%	(100.0%)
Transfers and grants	(1 149)	(899)	(2 338)	203.5%	(6 659)	579.7%	(3 805)	423.4%	(12 802)	1 424.5%	(5 138)	943.9%	(25.9%)
Net Cash from/(used) Operating Activities	199 418	57 243	5 452	2.7%	15 399	7.7%	4 650	8.1%	25 501	44.5%	14 634	111.8%	(68.2%)
Cash Flow from Investing Activities													
Receipts	-	394	-	-	-	-	-	-	-	-	5	19.1%	(100.0%)
Proceeds on disposal of PPE	-	394	-	-	-	-	-	-	-	-	5	19.6%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(31 785)	-	(5 843)	18.4%	(10 638)	33.5%	(6 541)	-	(23 023)	-	(6 325)	67.8%	3.4%
Capital assets	(31 785)	-	(5 843)	18.4%	(10 638)	33.5%	(6 541)	-	(23 023)	-	(6 325)	67.8%	3.4%
Net Cash from/(used) Investing Activities	(31 785)	394	(5 843)	18.4%	(10 638)	33.5%	(6 541)	(1 661.6%)	(23 023)	(5 848.2%)	(6 320)	68.7%	3.5%
Cash Flow from Financing Activities													
Receipts	-	-	40	-	33	-	26	-	100	-	32	-	(19.2%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	40	-	33	-	26	-	100	-	32	-	(19.2%)
Payments	-	-	-	-	-	-	-	-	-	-	(1 981)	-	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	(1 981)	-	(100.0%)
Net Cash from/(used) Financing Activities	-	-	40	-	33	-	26	-	100	-	(1 948)	-	(101.3%)
Net Increase/(Decrease) in cash held	167 633	57 637	(351)	(.2%)	4 794	2.9%	(1 865)	(3.2%)	2 578	4.5%	6 365	7 149.8%	(129.3%)
Cash/cash equivalents at the year begin:	-	-	(5 213)	-	(5 564)	-	(770)	-	(5 213)	-	(10 224)	-	(92.5%)
Cash/cash equivalents at the year end:	167 633	57 637	(5 564)	(3.3%)	(770)	(.5%)	(2 635)	(4.6%)	(2 635)	(4.6%)	(3 859)	(2 272.2%)	(31.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Rolly Dumezweni	046 604 5566
Financial Manager	Howard Dredge	046 604 5580

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SUNDAYS RIVER VALLEY (EC106)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	170 748	182 972	69 564	40.7%	39 198	23.0%	37 673	20.6%	146 434	80.0%	38 566	54.2%	(2.3%)
Property rates	38 201	42 802	25 971	68.0%	3 736	9.8%	5 757	13.5%	35 465	82.9%	5 142	23.7%	12.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	13 098	17 268	5 154	39.4%	2 448	18.7%	2 295	13.3%	9 897	57.3%	4 697	75.5%	(51.1%)
Service charges - water revenue	17 978	17 978	2 978	16.6%	4 438	24.7%	2 754	15.3%	10 169	56.6%	6 591	120.6%	(58.2%)
Service charges - sanitation revenue	4 413	4 821	1 126	25.5%	719	16.3%	720	14.9%	2 565	53.2%	818	46.4%	(12.0%)
Service charges - refuse revenue	8 315	7 780	1 976	23.8%	1 580	19.0%	1 326	17.0%	4 883	62.8%	1 552	46.2%	(14.5%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	27	30	8	28.5%	4	15.2%	13	41.8%	25	81.2%	5	63.5%	130.6%
Interest earned - external investments	1 533	1 623	436	28.5%	375	24.5%	448	27.6%	1 260	77.6%	309	33.1%	45.3%
Interest earned - outstanding debtors	5 000	10 251	2 473	49.5%	1 769	35.4%	2 578	25.1%	6 820	66.5%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 240	3 011	116	2.7%	87	2.1%	131	4.4%	334	11.1%	156	30.6%	(16.2%)
Licences and permits	1 644	2 171	596	36.3%	352	21.4%	349	16.1%	1 297	59.7%	461	44.8%	(24.3%)
Agency services	1 728	2 361	540	31.3%	385	22.3%	541	22.9%	1 466	62.1%	582	52.7%	(7.2%)
Transfers recognised - operational	67 055	66 342	26 568	39.6%	21 888	32.6%	11 334	17.1%	59 789	90.1%	14 555	64.8%	(22.1%)
Other own revenue	7 516	6 532	1 622	21.6%	1 416	18.8%	9 427	144.3%	12 465	190.8%	3 697	87.6%	155.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	217 103	211 982	40 708	18.8%	35 070	16.2%	21 655	10.2%	97 434	46.0%	32 245	47.5%	(32.8%)
Employee related costs	53 418	52 721	12 320	23.1%	14 552	27.2%	8 710	16.5%	35 582	67.5%	11 406	65.3%	(23.6%)
Remuneration of councillors	6 310	6 240	1 571	24.9%	1 534	24.3%	1 031	16.5%	4 136	66.3%	1 852	135.5%	(44.3%)
Debt impairment	34 967	16 967	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	35 000	30 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	2 644	2 644	52	2.0%	264	10.0%	28	1.1%	345	13.0%	284	28.9%	(90.1%)
Bulk purchases	20 495	20 588	6 050	29.5%	2 410	11.8%	3 071	14.9%	11 532	56.0%	5 312	94.4%	(42.2%)
Other Materials	6 304	8 422	1 459	23.1%	940	14.9%	283	3.4%	2 682	31.8%	425	53.0%	(33.5%)
Contracted services	4 026	10 025	1 195	29.7%	2 472	61.4%	1 050	10.5%	4 718	47.1%	1 647	193.5%	(36.2%)
Transfers and grants	17 970	28 624	11 093	61.7%	6 561	36.5%	2 491	8.7%	20 145	70.4%	59	-	4 087.3%
Other expenditure	35 970	35 751	6 968	19.4%	6 336	17.6%	4 991	14.0%	18 294	51.2%	11 258	64.7%	(55.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(46 355)	(29 010)	28 855		4 128		16 017		49 000		6 321		
Transfers recognised - capital	33 446	40 886	8 174	24.4%	8 129	24.3%	-	-	16 303	39.9%	4 500	104.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(12 909)	11 876	37 029		12 257		16 017		65 303		10 821		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(12 909)	11 876	37 029		12 257		16 017		65 303		10 821		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(12 909)	11 876	37 029		12 257		16 017		65 303		10 821		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(12 909)	11 876	37 029		12 257		16 017		65 303		10 821		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	52 797	46 369	2 577	4.9%	8 700	16.5%	7 540	16.3%	18 816	40.6%	5 234	70.0%	44.1%
National Government	33 160	38 467	1 716	5.2%	7 303	22.0%	7 205	18.7%	16 224	42.2%	3 816	82.6%	88.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	33 160	38 467	1 716	5.2%	7 303	22.0%	7 205	18.7%	16 224	42.2%	3 816	82.6%	88.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 637	7 902	861	4.4%	1 397	7.1%	330	4.2%	2 588	32.7%	1 418	20.0%	(76.7%)
Public contributions and donations	-	-	-	-	-	-	5	-	5	-	-	-	(100.0%)
Capital Expenditure Standard Classification	52 797	46 369	2 577	4.9%	8 700	16.5%	7 540	16.3%	18 816	40.6%	5 234	70.0%	44.1%
Governance and Administration	15 562	3 328	251	1.6%	855	5.5%	335	10.1%	1 441	43.3%	1 163	27.6%	(71.2%)
Executive & Council	12 434	1 184	-	-	-	-	-	-	-	-	664	33.2%	(100.0%)
Budget & Treasury Office	260	60	4	1.6%	-	-	2	3.0%	6	9.7%	473	98.3%	(99.6%)
Corporate Services	2 869	2 084	247	8.6%	855	29.8%	333	16.0%	1 436	68.9%	26	15.6%	1 189.5%
Community and Public Safety	4 360	5 298	554	12.7%	486	11.1%	310	5.9%	1 350	25.5%	837	76.0%	(62.9%)
Community & Social Services	315	362	-	-	38	12.1%	259	71.7%	297	82.2%	30	-	755.7%
Sport And Recreation	1 250	1 951	515	41.2%	400	32.0%	51	2.6%	966	49.5%	807	74.9%	(93.7%)
Public Safety	2 795	2 985	39	1.4%	48	1.7%	-	-	87	2.9%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 912	14 925	1 101	10.1%	5 241	48.0%	6 675	44.7%	13 017	87.2%	3 234	88.1%	106.4%
Planning and Development	-	-	-	-	-	-	3 753	-	3 753	-	225	22.1%	1 566.0%
Road Transport	10 912	14 925	1 101	10.1%	5 241	48.0%	2 922	19.6%	9 264	62.1%	3 009	94.1%	(2.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	21 963	22 817	670	3.1%	2 118	9.6%	219	1.0%	3 008	13.2%	-	58.6%	(100.0%)
Electricity	10 085	10 750	29	.3%	1 915	19.0%	-	-	1 944	18.1%	-	478.5%	-
Water	2 374	1 858	45	1.9%	-	-	-	-	45	2.4%	-	1.7%	-
Waste Water Management	9 204	9 628	100	1.1%	203	2.2%	219	2.3%	522	5.4%	-	49.0%	(100.0%)
Waste Management	300	581	497	165.6%	-	-	-	-	497	85.5%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	152 222	295 454	92 601	60.8%	75 311	49.5%	54 163	18.3%	222 074	75.2%	59 114	96.4%	(8.4%)
Property rates, penalties and collection charges	14 725	27 339	2 440	16.6%	12 875	87.4%	5 300	19.4%	20 615	75.4%	7 199	76.9%	(26.4%)
Service charges	14 165	19 641	5 310	37.5%	5 678	40.1%	5 626	28.6%	16 613	84.6%	5 084	95.7%	10.7%
Other revenue	15 159	141 424	34 500	227.6%	23 752	156.7%	23 632	16.7%	81 884	57.9%	25 684	98.2%	(8.0%)
Government - operating	65 310	67 396	28 659	43.9%	21 824	33.4%	16 344	24.3%	66 827	99.2%	14 132	102.2%	15.7%
Government - capital	38 896	38 002	21 255	54.6%	10 795	27.8%	2 058	5.4%	34 108	89.8%	6 707	92.3%	(69.3%)
Interest	3 968	1 651	437	11.0%	388	9.8%	1 201	72.8%	2 026	122.7%	309	15.4%	289.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(134 829)	(262 064)	(88 213)	65.4%	(66 949)	49.7%	(47 229)	18.0%	(202 391)	77.2%	(53 374)	100.3%	(11.5%)
Suppliers and employees	(131 605)	(261 321)	(88 126)	67.0%	(66 685)	50.7%	(47 172)	18.1%	(201 983)	77.3%	(53 119)	100.4%	(11.2%)
Finance charges	(3 224)	(743)	(87)	2.7%	(264)	8.2%	(57)	7.6%	(408)	54.9%	(255)	93.2%	(77.8%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	17 393	33 390	4 387	25.2%	8 362	48.1%	6 934	20.8%	19 683	58.9%	5 740	75.4%	20.8%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(47 773)	(30 577)	(2 956)	6.2%	(7 873)	16.5%	(7 546)	24.7%	(18 375)	60.1%	(5 127)	76.3%	47.2%
Capital assets	(47 773)	(30 577)	(2 956)	6.2%	(7 873)	16.5%	(7 546)	24.7%	(18 375)	60.1%	(5 127)	76.3%	47.2%
Net Cash from/(used) Investing Activities	(47 773)	(30 577)	(2 956)	6.2%	(7 873)	16.5%	(7 546)	24.7%	(18 375)	60.1%	(5 127)	76.3%	47.2%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(1 946)	(595)	-	(450)	-	(355)	18.2%	(1 400)	72.0%	-	300.0%	(100.0%)
Repayment of borrowing	-	(1 946)	(595)	-	(450)	-	(355)	18.2%	(1 400)	72.0%	-	300.0%	(100.0%)
Net Cash from/(used) Financing Activities	-	(1 946)	(595)	-	(450)	-	(355)	18.2%	(1 400)	72.0%	-	300.0%	(100.0%)
Net Increase/(Decrease) in cash held	(30 380)	868	836	(2.8%)	39	(.1%)	(967)	(111.5%)	(92)	(10.7%)	613	31.5%	(257.7%)
Cash/cash equivalents at the year begin:	31 380	361	362	1.2%	1 198	3.8%	1 237	342.1%	362	100.1%	614	100.0%	101.5%
Cash/cash equivalents at the year end:	1 000	1 229	1 198	119.8%	1 237	123.7%	269	21.9%	269	21.9%	1 227	47.8%	(78.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 365	2.4%	8 940	4.0%	(139)	(.1%)	207 415	93.6%	221 581	100.0%	-	-	-
Total By Income Source	5 365	2.4%	8 940	4.0%	(139)	(.1%)	207 415	93.6%	221 581	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	177	1.2%	547	3.7%	(2)	-	14 213	95.2%	14 935	6.7%	-	-	-
Commercial	1 266	10.9%	1 808	15.5%	(73)	(.6%)	8 664	74.3%	11 665	5.3%	-	-	-
Households	3 922	2.0%	6 584	3.4%	(63)	-	184 538	94.6%	194 981	88.0%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	5 365	2.4%	8 940	4.0%	(139)	(.1%)	207 415	93.6%	221 581	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	222	10.1%	-	-	1 976	89.9%	2 198	40.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 123	68.1%	736	23.6%	21	.7%	238	7.6%	3 119	56.8%
Auditor-General	-	-	7	4.1%	-	-	170	95.9%	178	3.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	2 123	38.7%	966	17.6%	21	.4%	2 384	43.4%	5 494	100.0%

Contact Details

Municipal Manager	Mr Lonwabo M R Ngoqo	042 230 7701
Financial Manager	Mr Ponco Nkosazana	042 230 7706

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KOUGA (EC108)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	637 174	639 396	230 635	36.2%	160 111	25.1%	145 827	22.8%	536 573	83.9%	147 891	84.1%	(1.4%)
Property rates	148 563	148 671	76 212	51.3%	24 747	16.7%	24 496	16.5%	125 455	84.4%	22 484	83.1%	9.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	70	-	(100.0%)
Service charges - electricity revenue	224 482	223 745	61 711	27.5%	53 504	23.8%	45 226	20.2%	160 442	71.7%	53 580	73.0%	(15.6%)
Service charges - water revenue	53 124	53 284	17 333	32.6%	15 112	28.4%	15 939	29.9%	48 383	90.8%	17 589	89.4%	(9.4%)
Service charges - sanitation revenue	40 787	37 217	12 209	29.9%	10 958	26.9%	11 772	31.6%	34 939	93.9%	11 324	90.2%	4.0%
Service charges - refuse revenue	24 979	25 149	9 482	38.0%	9 482	38.0%	9 497	37.8%	28 461	113.2%	8 625	112.7%	10.1%
Service charges - other	13 451	12 059	-	-	-	-	-	-	-	-	8	.1%	(100.0%)
Rental of facilities and equipment	591	1 200	198	33.5%	718	121.6%	115	9.6%	1 032	85.9%	111	72.0%	3.9%
Interest earned - external investments	3 000	6 788	1 226	40.9%	1 643	54.8%	2 123	31.3%	4 993	73.6%	1 579	102.9%	34.5%
Interest earned - outstanding debtors	4 500	7 536	1 721	38.2%	1 637	36.4%	1 618	21.5%	4 976	66.0%	860	46.9%	88.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 086	3 459	755	24.5%	830	26.9%	806	23.3%	2 391	69.1%	1 099	98.8%	(26.6%)
Licences and permits	9 086	8 050	1 960	21.6%	1 913	21.0%	1 149	14.3%	5 021	62.4%	1 139	46.8%	.9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	100 681	101 004	38 175	37.9%	32 262	32.0%	23 490	23.3%	93 928	93.0%	20 958	93.3%	12.1%
Other own revenue	10 843	11 233	9 652	89.0%	7 305	67.4%	9 594	85.4%	26 551	236.4%	8 464	313.9%	13.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	686 357	695 540	134 517	19.6%	163 270	23.8%	209 926	30.2%	507 713	73.0%	124 810	62.2%	68.2%
Employee related costs	233 201	229 366	51 970	22.3%	64 015	27.5%	54 795	23.9%	170 781	74.5%	53 115	76.4%	3.2%
Remuneration of councillors	11 004	10 917	2 590	23.5%	2 645	24.0%	3 104	28.4%	8 339	76.4%	2 879	76.5%	7.8%
Debt impairment	30 323	30 008	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	83 123	83 123	-	-	-	-	55 820	67.2%	55 820	67.2%	-	-	(100.0%)
Finance charges	4 463	4 463	801	18.0%	1 535	34.4%	707	15.8%	3 043	68.2%	2 607	100.8%	(72.9%)
Bulk purchases	207 394	221 875	52 537	25.3%	61 358	29.6%	50 571	22.8%	164 465	74.1%	31 408	68.9%	61.0%
Other Materials	35 999	33 193	240	.7%	47	.1%	36	.1%	323	1.0%	(13)	-	(376.0%)
Contracted services	12 537	14 531	819	6.5%	294	2.3%	3 057	21.0%	4 170	28.7%	968	22.8%	215.7%
Transfers and grants	580	1 080	9 579	1 651.6%	10 374	1 788.6%	11 106	1 028.4%	31 059	2 875.9%	9 547	-	16.3%
Other expenditure	67 732	66 983	15 980	23.6%	23 002	34.0%	30 730	45.9%	69 712	104.1%	24 298	93.0%	26.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(49 182)	(56 143)	96 118		(3 159)		(64 099)		28 860		23 081		
Transfers recognised - capital	38 383	38 383	5 497	14.3%	-	-	13 061	34.0%	18 558	48.3%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(10 799)	(17 760)	101 615		(3 159)		(51 038)		47 418		23 081		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(10 799)	(17 760)	101 615		(3 159)		(51 038)		47 418		23 081		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(10 799)	(17 760)	101 615		(3 159)		(51 038)		47 418		23 081		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(10 799)	(17 760)	101 615		(3 159)		(51 038)		47 418		23 081		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	63 069	68 385	4 961	7.9%	9 100	14.4%	6 494	9.5%	20 556	30.1%	45 223	63.2%	(85.6%)
National Government	34 810	34 810	4 489	12.9%	7 290	20.9%	4 500	12.9%	16 279	46.8%	5 242	62.9%	(14.2%)
Provincial Government	2 000	2 000	-	-	706	35.3%	-	-	706	35.3%	38 150	80.4%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	1 574	1 574	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	38 383	38 383	4 489	11.7%	7 996	20.8%	4 500	11.7%	16 985	44.3%	43 392	73.2%	(89.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	24 685	30 002	472	1.9%	1 105	4.5%	1 994	6.6%	3 571	11.9%	1 831	29.0%	8.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	63 069	68 385	4 961	7.9%	9 100	14.4%	6 494	9.5%	20 556	30.1%	45 223	63.2%	(85.6%)
Governance and Administration	1 375	1 601	11	.8%	24	1.8%	16	1.0%	52	3.2%	44	12.8%	(63.8%)
Executive & Council	30	30	-	-	-	-	1	3.8%	1	3.8%	-	1.5%	(100.0%)
Budget & Treasury Office	640	866	-	-	-	-	3	.3%	3	.3%	44	20.9%	(93.8%)
Corporate Services	705	705	11	1.6%	24	3.4%	12	1.7%	48	6.8%	-	24.9%	(100.0%)
Community and Public Safety	13 186	6 325	70	.5%	18	.1%	63	1.0%	150	2.4%	1 844	40.2%	(96.6%)
Community & Social Services	2 500	4 450	70	2.8%	18	.7%	31	.7%	119	2.7%	782	37.1%	(96.0%)
Sport And Recreation	9 821	-	-	-	-	-	-	-	-	-	1 062	50.3%	(100.0%)
Public Safety	865	1 875	-	-	-	-	32	1.7%	32	1.7%	-	11.7%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 425	5 058	25	.5%	118	2.2%	3	.1%	146	2.9%	-	47.8%	(100.0%)
Planning and Development	1 470	1 003	24	1.6%	40	2.7%	-	-	64	6.4%	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	3 955	4 055	1	-	78	2.0%	3	.1%	82	2.0%	-	46.0%	(100.0%)
Trading Services	43 081	55 401	4 855	11.3%	8 941	20.8%	6 412	11.6%	20 208	36.5%	43 335	66.3%	(85.2%)
Electricity	8 074	10 064	304	3.8%	79	1.0%	933	9.3%	1 317	13.1%	563	13.6%	65.9%
Water	2 750	3 400	-	-	706	25.7%	51	1.5%	757	22.3%	18 503	92.8%	(99.7%)
Waste Water Management	28 758	36 837	4 551	15.8%	8 156	28.4%	5 428	14.7%	18 135	49.2%	24 269	64.8%	(77.6%)
Waste Management	3 500	5 100	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	645 234	647 772	223 053	34.6%	203 829	31.6%	171 969	26.5%	598 851	92.4%	179 611	92.6%	(4.3%)
Property rates, penalties and collection charges	139 650	139 751	62 300	44.6%	32 013	22.9%	26 843	19.2%	121 156	86.7%	24 750	80.4%	8.5%
Service charges	335 414	330 367	75 415	22.5%	72 111	21.5%	77 685	23.5%	225 211	68.2%	73 658	69.9%	5.5%
Other revenue	23 605	23 943	29 897	126.7%	40 711	172.5%	33 002	137.8%	103 610	432.7%	43 203	596.9%	(23.6%)
Government - operating	100 681	101 004	40 064	39.8%	29 773	29.6%	23 224	23.0%	93 061	92.1%	20 991	94.2%	10.6%
Government - capital	38 383	38 383	11 466	29.9%	25 182	65.6%	7 000	18.2%	43 648	113.7%	16 631	49.7%	(57.9%)
Interest	7 500	14 324	3 910	52.1%	4 040	53.9%	4 215	29.4%	12 165	84.9%	378	12.7%	1 016.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(572 910)	(582 409)	(186 778)	32.6%	(154 041)	26.9%	(162 777)	27.9%	(503 596)	86.5%	(148 654)	91.1%	9.5%
Suppliers and employees	(567 867)	(576 866)	(185 593)	32.7%	(152 908)	26.9%	(161 684)	28.0%	(500 185)	86.7%	(147 323)	91.2%	9.7%
Finance charges	(4 463)	(4 463)	(1 184)	26.5%	(1 133)	25.4%	(1 093)	24.5%	(3 410)	76.4%	(1 332)	77.1%	(17.9%)
Transfers and grants	(580)	(1 080)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	72 324	65 363	36 275	50.2%	49 789	68.8%	9 191	14.1%	95 255	145.7%	30 956	100.4%	(70.3%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(63 069)	(68 385)	(8 997)	14.3%	(9 100)	14.4%	(6 494)	9.5%	(24 591)	36.0%	(10 432)	29.9%	(37.8%)
Capital assets	(63 069)	(68 385)	(8 997)	14.3%	(9 100)	14.4%	(6 494)	9.5%	(24 591)	36.0%	(10 432)	29.9%	(37.8%)
Net Cash from/(used) Investing Activities	(63 069)	(68 385)	(8 997)	14.3%	(9 100)	14.4%	(6 494)	9.5%	(24 591)	36.0%	(10 432)	29.9%	(37.8%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(7 303)	(7 303)	(1 370)	18.8%	(1 421)	19.5%	(1 461)	20.0%	(4 253)	58.2%	(2 908)	60.6%	(49.8%)
Repayment of borrowing	(7 303)	(7 303)	(1 370)	18.8%	(1 421)	19.5%	(1 461)	20.0%	(4 253)	58.2%	(2 908)	60.6%	(49.8%)
Net Cash from/(used) Financing Activities	(7 303)	(7 303)	(1 370)	18.8%	(1 421)	19.5%	(1 461)	20.0%	(4 253)	58.2%	(2 908)	60.6%	(49.8%)
Net Increase/(Decrease) in cash held	1 953	(10 325)	25 908	1 326.4%	39 267	2 010.4%	1 236	(12.0%)	66 411	(643.2%)	17 616	(534.0%)	(93.0%)
Cash/cash equivalents at the year begin:	27 092	27 092	2 563	9.5%	28 471	105.1%	67 738	250.0%	2 563	9.5%	52 108	6.3%	30.0%
Cash/cash equivalents at the year end:	29 045	16 767	28 471	98.0%	67 738	233.2%	68 974	411.4%	68 974	411.4%	69 724	257.4%	(1.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	6 389	19.9%	1 135	3.5%	718	2.2%	23 894	74.4%	32 136	22.9%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 861	58.8%	883	3.3%	484	1.8%	9 766	36.2%	26 993	19.3%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 019	22.9%	689	2.0%	478	1.4%	25 792	73.7%	34 977	25.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 935	24.7%	672	4.2%	365	2.3%	10 963	68.8%	15 934	11.4%	-	-	-
Receivables from Exchange Transactions - Waste Management	2 761	16.8%	532	3.2%	395	2.4%	12 714	77.5%	16 402	11.7%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1	100.0%	1	-	-	-	-
Interest on Arrear Debtor Accounts	62	.4%	66	.4%	62	.4%	15 913	98.8%	16 104	11.5%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(11 746)	480.7%	243	(9.9%)	204	(8.4%)	8 855	(362.4%)	(2 444)	(1.7%)	-	-	-
Total By Income Source	25 280	18.0%	4 220	3.0%	2 706	1.9%	107 898	77.0%	140 104	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	624	23.6%	98	3.7%	80	3.0%	1 844	69.7%	2 646	1.9%	-	-	-
Commercial	5 210	56.1%	278	3.0%	146	1.6%	3 648	39.3%	9 283	6.6%	-	-	-
Households	19 446	15.2%	3 843	3.0%	2 481	1.9%	102 405	79.9%	128 175	91.5%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	25 280	18.0%	4 220	3.0%	2 706	1.9%	107 898	77.0%	140 104	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	14 172	100.0%	-	-	-	-	-	-	14 172	18.6%
Bulk Water	-	-	3	-	1	-	45 246	100.0%	45 250	59.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 819	100.0%	-	-	-	-	-	-	2 819	3.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 091	15.2%	1 650	12.0%	678	4.9%	9 355	67.9%	13 773	18.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	19 083	25.1%	1 652	2.2%	679	.9%	54 601	71.8%	76 015	100.0%

Contact Details

Municipal Manager	Mr Sydney Fadi	042 200 2103
Financial Manager	Mr Selwyn Thys	042 200 2104

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KOU-KAMMA (EC109)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	121 855	120 442	47 646	39.1%	15 077	12.4%	20 931	17.4%	83 654	69.5%	(15 767)	80.5%	(232.7%)
Property rates	16 686	17 007	17 007	101.9%	0	-	(8)	-	16 999	100.0%	(5)	100.2%	46.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 800	2 344	582	32.3%	581	32.3%	386	16.5%	1 549	66.1%	713	67.9%	(45.9%)
Service charges - water revenue	9 907	12 407	3 452	34.8%	3 201	32.3%	3 047	24.6%	9 699	78.2%	(39 566)	91.7%	(107.7%)
Service charges - sanitation revenue	7 950	7 950	2 132	26.8%	2 137	26.9%	2 134	26.8%	6 403	80.5%	3 426	80.0%	(37.7%)
Service charges - refuse revenue	4 111	4 151	1 058	25.7%	1 018	24.8%	1 017	24.5%	3 093	74.5%	1 611	75.8%	(36.8%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	342	342	86	25.3%	82	24.1%	76	22.3%	245	71.7%	190	91.2%	(59.7%)
Interest earned - external investments	32	32	23	71.7%	0	.3%	6	20.2%	30	92.3%	154	211.8%	(95.8%)
Interest earned - outstanding debtors	7 475	8 925	2 117	28.3%	2 349	31.4%	2 189	24.5%	6 655	74.6%	2 172	77.5%	.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 800	2 800	326	11.6%	278	9.9%	272	9.7%	876	31.3%	492	70.1%	(44.6%)
Licences and permits	30	30	6	19.5%	5	15.5%	4	13.4%	15	48.4%	11	1.7%	(63.0%)
Agency services	3 436	7 540	1 005	29.3%	1 408	41.0%	1 438	19.1%	3 851	51.1%	495	79.9%	190.5%
Transfers recognised - operational	45 215	46 035	19 682	43.5%	3 981	8.8%	10 241	22.2%	33 904	73.6%	14 139	105.7%	(27.6%)
Other own revenue	22 071	10 815	105	.5%	38	.2%	128	1.2%	272	2.5%	201	3.2%	(36.3%)
Gains on disposal of PPE	-	63	63	-	-	-	-	-	63	100.0%	201	91.5%	(100.0%)
Operating Expenditure	142 358	141 059	18 625	13.1%	22 424	15.8%	19 548	13.9%	60 597	43.0%	39 619	57.0%	(50.7%)
Employee related costs	46 780	43 178	10 050	21.5%	10 488	22.4%	9 802	22.7%	30 340	70.3%	12 305	70.5%	(20.3%)
Remuneration of councillors	3 270	3 270	587	18.0%	770	23.5%	770	23.5%	2 126	65.0%	1 073	78.4%	(28.2%)
Debt impairment	23 476	17 126	-	-	-	-	-	-	-	-	(32)	-	(100.0%)
Depreciation and asset impairment	21 096	22 169	-	-	1 572	7.5%	1 623	7.3%	3 195	14.4%	12 575	56.3%	(87.1%)
Finance charges	422	1 322	51	12.0%	558	132.2%	244	18.4%	852	64.5%	94	72.7%	158.9%
Bulk purchases	3 722	4 772	422	11.3%	502	13.5%	529	11.1%	1 453	30.4%	921	71.6%	(42.6%)
Other Materials	-	-	102	-	334	-	200	-	637	-	(558)	-	(135.9%)
Contracted services	3 376	4 341	287	8.5%	775	22.9%	581	13.4%	1 642	37.8%	895	71.0%	(35.1%)
Transfers and grants	18 042	21 894	5 367	29.7%	2 459	13.6%	3 165	14.5%	10 992	50.2%	5 513	63.9%	(42.6%)
Other expenditure	22 174	22 987	1 759	7.9%	4 966	22.4%	2 635	11.5%	9 360	40.7%	6 795	67.8%	(61.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	38	-	(100.0%)
Surplus/(Deficit)	(20 503)	(20 617)	29 021		(7 347)		1 382		23 057		(55 386)		
Transfers recognised - capital	18 604	21 604	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(1 898)	987	29 021		(7 347)		1 382		23 057		(55 386)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(1 898)	987	29 021		(7 347)		1 382		23 057		(55 386)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(1 898)	987	29 021		(7 347)		1 382		23 057		(55 386)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(1 898)	987	29 021		(7 347)		1 382		23 057		(55 386)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	19 197	23 157	2 530	13.2%	5 525	28.8%	4 537	19.6%	12 593	54.4%	1 553	20.9%	192.1%
National Government	18 907	20 180	2 455	13.0%	5 447	28.8%	4 537	22.5%	12 440	61.6%	1 530	23.2%	196.5%
Provincial Government	-	-	-	-	62	-	-	-	62	-	-	5.8%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	18 907	20 180	2 455	13.0%	5 509	29.1%	4 537	22.5%	12 502	62.0%	1 530	20.9%	196.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	290	647	75	25.8%	16	5.5%	-	-	91	14.0%	23	26.8%	(100.0%)
Public contributions and donations	-	2 330	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	19 197	23 157	2 530	13.2%	5 525	28.8%	4 537	19.6%	12 593	54.4%	1 553	20.9%	192.1%
Governance and Administration	50	104	363	726.2%	16	32.0%	-	-	379	363.9%	23	8.1%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	23	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	50	104	363	726.2%	16	32.0%	-	-	379	363.9%	-	6.5%	-
Community and Public Safety	240	2 450	354	147.5%	2 527	1 052.8%	1 152	47.0%	4 033	164.6%	850	13.7%	35.5%
Community & Social Services	120	2 330	191	159.2%	2 492	2 076.3%	1 152	49.5%	3 835	164.6%	630	13.7%	83.0%
Sport And Recreation	-	-	-	-	35	-	-	-	35	-	221	63.8%	(100.0%)
Public Safety	120	120	163	135.7%	-	-	-	-	163	135.7%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	3 000	-	-	1 072	-	-	-	1 072	35.7%	234	27.2%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	3 000	-	-	1 072	-	-	-	1 072	35.7%	234	27.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	18 907	17 603	1 813	9.6%	1 910	10.1%	3 385	19.2%	7 108	40.4%	446	25.1%	659.1%
Electricity	-	825	-	-	825	-	23	2.8%	848	102.8%	446	22.3%	(94.9%)
Water	13 959	11 630	1 163	8.3%	503	3.6%	-	-	1 666	14.3%	-	10.7%	-
Waste Water Management	4 645	4 845	625	13.5%	582	12.5%	3 362	69.4%	4 569	94.3%	-	68.3%	(100.0%)
Waste Management	303	303	25	8.3%	-	-	-	-	25	8.3%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	111 039	112 562	27 046	24.4%	27 797	25.0%	29 314	26.0%	84 157	74.8%	21 223	63.8%	38.1%
Property rates, penalties and collection charges	11 680	12 001	1 812	15.5%	4 250	36.4%	1 666	13.9%	7 728	64.4%	1 369	33.7%	21.7%
Service charges	3 786	6 871	1 353	35.7%	1 318	34.8%	1 580	23.0%	4 251	61.9%	1 387	89.4%	13.9%
Other revenue	28 731	21 579	2 529	8.8%	15 970	55.6%	2 358	10.9%	20 857	96.7%	4 181	162.8%	(43.6%)
Government - operating	45 215	46 035	18 648	41.2%	2 188	4.8%	14 081	30.6%	34 917	75.8%	13 963	89.7%	.8%
Government - capital	18 604	21 604	2 693	14.5%	4 071	21.9%	9 623	44.5%	16 387	75.8%	322	33.9%	2 886.7%
Interest	3 022	4 472	11	.4%	0	-	6	.1%	18	.4%	1	.6%	926.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(97 786)	(103 509)	(33 664)	34.4%	(17 060)	17.4%	(18 640)	18.0%	(69 364)	67.0%	(18 986)	65.1%	(1.8%)
Suppliers and employees	(79 322)	(80 293)	(33 336)	42.0%	(16 523)	20.8%	(17 648)	22.0%	(67 507)	84.1%	(18 251)	108.0%	(3.3%)
Finance charges	(422)	(1 322)	-	-	-	-	-	-	-	-	-	1.4%	-
Transfers and grants	(18 042)	(21 894)	(328)	1.8%	(538)	3.0%	(992)	4.5%	(1 857)	8.5%	(735)	4.5%	34.9%
Net Cash from/(used) Operating Activities	13 253	9 053	(6 618)	(49.9%)	10 737	81.0%	10 675	117.9%	14 793	163.4%	2 237	59.4%	377.2%
Cash Flow from Investing Activities													
Receipts	5 813	13 084	63	1.1%	11	.2%	-	-	74	.6%	2	.8%	(100.0%)
Proceeds on disposal of PPE	-	-	63	-	11	-	-	-	74	-	2	-	(100.0%)
Decrease in non-current debtors	5 813	13 084	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(19 197)	(23 157)	(794)	4.1%	(5 138)	26.8%	(3 714)	16.0%	(9 646)	41.7%	(577)	24.1%	543.4%
Capital assets	(19 197)	(23 157)	(794)	4.1%	(5 138)	26.8%	(3 714)	16.0%	(9 646)	41.7%	(577)	24.1%	543.4%
Net Cash from/(used) Investing Activities	(13 385)	(10 072)	(731)	5.5%	(5 127)	38.3%	(3 714)	36.9%	(9 572)	95.0%	(575)	34.6%	545.4%
Cash Flow from Financing Activities													
Receipts	6 000	6 000	6 000	100.0%	-	-	-	-	6 000	100.0%	-	-	-
Short term loans	6 000	6 000	6 000	100.0%	-	-	-	-	6 000	100.0%	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(6 000)	(6 000)	-	-	-	-	(3 000)	50.0%	(3 000)	50.0%	(3 000)	25.0%	-
Repayment of borrowing	(6 000)	(6 000)	-	-	-	-	(3 000)	50.0%	(3 000)	50.0%	(3 000)	25.0%	-
Net Cash from/(used) Financing Activities	-	-	6 000	-	-	-	(3 000)	-	3 000	-	(3 000)	-	-
Net Increase/(Decrease) in cash held	(132)	(1 019)	(1 349)	1 021.6%	5 610	(4 249.4%)	3 960	(388.6%)	8 221	(806.8%)	(1 338)	(1 538.5%)	(395.9%)
Cash/cash equivalents at the year begin:	132	132	113	85.4%	(1 236)	(936.3%)	4 374	3 313.4%	113	85.4%	5 125	70.4%	(14.7%)
Cash/cash equivalents at the year end:	(0)	(887)	(1 236)	17 655 842.9%	4 374	(62 480 700.0%)	8 334	(939.6%)	8 334	(939.6%)	3 787	(1 023 461.9%)	120.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	484	100.0%	484	4.2%
Bulk Water	-	-	-	-	-	-	6	100.0%	6	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	485	25.5%	33	1.7%	1 381	72.7%	1 899	16.4%
Auditor-General	-	-	111	1.2%	84	.9%	8 966	97.9%	9 161	79.3%
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	596	5.2%	117	1.0%	10 836	93.8%	11 549	100.0%

Contact Details

Municipal Manager	Mr Sabelo Nkuhlu	042 288 7210
Financial Manager	Ms Nydine Venter	042 288 7281

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SARAH BAARTMAN (DC10)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	142 748	162 337	38 270	26.8%	32 887	23.0%	27 892	17.2%	99 050	61.0%	31 731	64.0%	(12.1%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 300	1 300	319	24.6%	320	24.6%	340	26.2%	979	75.3%	118	55.2%	188.4%
Interest earned - external investments	14 000	18 375	3 632	25.9%	4 449	31.8%	5 825	31.7%	13 906	75.7%	1 467	59.8%	297.1%
Interest earned - outstanding debtors	-	-	0	-	0	-	0	-	0	-	0	-	36.2%
Dividends received	-	-	-	-	0	-	-	-	0	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	45	45	12	27.2%	12	27.3%	13	28.0%	37	82.5%	8	66.7%	67.6%
Transfers recognised - operational	86 525	88 325	34 255	39.6%	27 969	32.3%	21 381	24.2%	83 605	94.7%	29 085	101.4%	(26.5%)
Other own revenue	40 878	54 292	52	.1%	137	.3%	332	.6%	522	1.0%	1 053	3.0%	(68.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	142 748	163 662	17 204	12.1%	36 767	25.8%	36 563	22.3%	90 534	55.3%	31 821	49.0%	14.9%
Employee related costs	46 963	46 963	10 141	21.6%	9 672	20.6%	8 649	18.4%	28 463	60.6%	7 954	66.1%	8.7%
Remuneration of councillors	7 314	7 314	1 481	20.2%	1 658	22.7%	1 643	22.5%	4 782	65.4%	1 734	70.3%	(5.3%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 680	1 680	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	4 565	4 565	1 112	24.4%	838	18.4%	921	20.2%	2 871	62.9%	821	48.5%	12.2%
Transfers and grants	27 011	5 781	-	-	614	2.3%	877	15.2%	1 491	25.8%	4 517	27.1%	(80.6%)
Other expenditure	55 215	97 359	4 471	8.1%	23 984	43.4%	24 473	25.1%	52 928	54.4%	16 795	46.8%	45.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	(1 325)	21 066		(3 879)		(8 671)		8 516		(90)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	(1 325)	21 066		(3 879)		(8 671)		8 516		(90)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	(1 325)	21 066		(3 879)		(8 671)		8 516		(90)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	(1 325)	21 066		(3 879)		(8 671)		8 516		(90)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	(1 325)	21 066		(3 879)		(8 671)		8 516		(90)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	3 863	3 906	5	.1%	369	9.5%	3 060	78.3%	3 433	87.9%	179	5.8%	1 605.4%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 863	3 906	5	.1%	369	9.5%	3 060	78.3%	3 433	87.9%	179	5.8%	1 605.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	3 863	3 906	5	.1%	369	9.5%	3 060	78.3%	3 433	87.9%	179	5.8%	1 605.4%
Governance and Administration	3 229	3 263	-	-	330	10.2%	3 060	93.8%	3 390	103.9%	91	3.0%	3 262.0%
Executive & Council	1 129	1 162	-	-	161	14.2%	1 266	109.0%	1 427	122.8%	14	12.4%	8 958.5%
Budget & Treasury Office	1 999	1 999	-	-	-	-	-	-	-	-	8	.2%	(100.0%)
Corporate Services	102	102	-	-	169	165.8%	1 794	1 758.5%	1 963	1 924.3%	69	79.6%	2 497.0%
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	4.1%	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	4.1%	-
Economic and Environmental Services	634	644	5	.7%	39	6.1%	-	-	43	6.7%	88	93.6%	(100.0%)
Planning and Development	634	644	5	.7%	39	6.1%	-	-	43	6.7%	88	91.7%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	142 748	162 337	4 133	2.9%	32 887	23.0%	27 892	17.2%	64 912	40.0%	26 334	62.7%	5.9%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	42 223	55 637	384	.9%	469	1.1%	685	1.2%	1 538	2.8%	1 507	4.7%	(54.5%)
Government - operating	86 525	88 325	117	.1%	27 969	32.3%	21 381	24.2%	49 467	56.0%	19 892	91.9%	7.5%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	14 000	18 375	3 632	25.9%	4 449	31.8%	5 826	31.7%	13 906	75.7%	4 935	121.2%	18.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(141 068)	(160 657)	(17 441)	12.4%	(36 767)	26.1%	(36 564)	22.8%	(90 771)	56.5%	(31 821)	51.1%	14.9%
Suppliers and employees	(114 057)	(131 146)	(17 441)	15.3%	(36 153)	31.7%	(35 686)	27.2%	(89 280)	68.1%	(27 304)	55.7%	30.7%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(27 011)	(29 511)	-	-	(614)	2.3%	(877)	3.0%	(1 491)	5.1%	(4 517)	26.0%	(80.6%)
Net Cash from/(used) Operating Activities	1 680	1 680	(13 308)	(792.2%)	(3 879)	(230.9%)	(8 671)	(516.2%)	(25 859)	(1 539.2%)	(5 487)	1 087.1%	58.0%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 863)	(3 906)	(5)	.1%	(369)	9.5%	(3 060)	78.3%	(3 433)	87.9%	(179)	5.8%	1 605.4%
Capital assets	(3 863)	(3 906)	(5)	.1%	(369)	9.5%	(3 060)	78.3%	(3 433)	87.9%	(179)	5.8%	1 605.4%
Net Cash from/(used) Investing Activities	(3 863)	(3 906)	(5)	.1%	(369)	9.5%	(3 060)	78.3%	(3 433)	87.9%	(179)	5.8%	1 605.4%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(2 183)	(2 226)	(13 313)	610.0%	(4 248)	194.6%	(11 731)	527.0%	(29 292)	1 315.9%	(5 666)	(495.8%)	107.0%
Cash/cash equivalents at the year begin:	-	98 205	99 301	-	85 988	-	81 740	83.2%	99 301	101.1%	25 782	-	217.0%
Cash/cash equivalents at the year end:	(2 183)	95 979	85 988	(3 939.9%)	81 740	(3 745.3%)	70 009	72.9%	70 009	72.9%	20 116	9.1%	248.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	1.2%	14	14.7%	1	.8%	77	83.4%	93	27.6%	-	-	-
Interest on Arrear Debtor Accounts	0	57.1%	0	9.5%	0	9.5%	0	23.8%	0	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	243	100.0%	243	72.4%	5 207	2 141.0%	-
Total By Income Source	1	.3%	14	4.1%	1	.2%	321	95.4%	336	100.0%	5 207	1 549.1%	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	13	3.8%	(0)	(.1%)	320	96.3%	332	98.8%	-	-	-
Commercial	-	-	-	-	-	-	0	100.0%	0	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	28.6%	1	27.9%	1	27.9%	1	15.6%	4	1.2%	5 207	134 280.6%	-
Total By Customer Group	1	.3%	14	4.1%	1	.2%	321	95.4%	336	100.0%	5 207	1 549.1%	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 390	97.1%	20	1.4%	4	.2%	18	1.2%	1 432	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 390	97.1%	20	1.4%	4	.2%	18	1.2%	1 432	100.0%

Contact Details

Municipal Manager	Mr D M Pillay	041 508 7114
Financial Manager	Mr Danie De Lange	041 508 7247

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MBHASHE (EC121)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	315 806	327 956	96 569	30.6%	82 303	26.1%	151 381	46.2%	330 254	100.7%	63 799	133.4%	137.3%
Property rates	3 621	4 021	1 579	43.6%	436	12.0%	1 009	25.1%	3 024	75.2%	2 025	78.6%	(50.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 200	1 200	1 883	157.0%	(1 901)	(158.4%)	373	31.1%	356	29.7%	(725)	(34.9%)	(151.4%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 208	1 758	443	36.7%	474	39.3%	406	23.1%	1 323	75.3%	524	137.6%	(22.5%)
Interest earned - external investments	10 479	10 479	1 859	17.7%	1 245	11.9%	163	1.6%	3 266	31.2%	4 363	68.8%	(96.3%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 500	3 500	663	26.5%	1 033	41.3%	497	14.2%	2 193	62.6%	624	74.3%	(20.4%)
Licences and permits	1 500	1 500	278	18.5%	366	24.4%	419	27.9%	1 063	70.9%	227	28.8%	84.4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	216 390	216 390	89 342	41.3%	70 979	32.8%	105 373	48.7%	265 694	122.8%	52 790	171.4%	99.6%
Other own revenue	78 908	89 108	523	.7%	9 671	12.3%	43 142	48.4%	53 335	59.9%	3 970	25.5%	986.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	266 338	329 992	46 620	17.5%	65 388	24.6%	61 701	18.7%	173 709	52.6%	60 171	50.7%	2.5%
Employee related costs	89 792	89 792	18 094	20.2%	20 921	23.3%	22 514	25.1%	61 529	68.5%	26 006	59.9%	(13.4%)
Remuneration of councillors	19 332	19 332	4 433	22.9%	5 698	29.5%	5 544	28.7%	15 675	81.1%	8 449	70.0%	(34.4%)
Debt impairment	1 010	1 010	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	38 200	70 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	118 004	149 858	24 093	20.4%	38 769	32.9%	33 643	22.4%	96 505	64.4%	25 716	57.1%	30.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	49 467	(2 037)	49 949		16 915		89 680		156 545		3 628		
Transfers recognised - capital	69 534	69 534	13 724	19.7%	57 021	82.0%	20 000	28.8%	90 745	130.5%	19 235	115.1%	4.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	119 001	67 497	63 673		73 936		109 680		247 290		22 863		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	119 001	67 497	63 673		73 936		109 680		247 290		22 863		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	119 001	67 497	63 673		73 936		109 680		247 290		22 863		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	119 001	67 497	63 673		73 936		109 680		247 290		22 863		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	158 211	138 508	28 560	18.1%	35 555	22.5%	23 169	16.7%	87 284	63.0%	25 327	95.8%	(8.5%)
National Government	158 211	138 508	28 560	18.1%	35 555	22.5%	23 169	16.7%	87 284	63.0%	25 327	95.8%	(8.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	158 211	138 508	28 560	18.1%	35 555	22.5%	23 169	16.7%	87 284	63.0%	25 327	95.8%	(8.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	158 211	138 508	28 560	18.1%	35 555	22.5%	23 169	16.7%	87 284	63.0%	25 328	95.8%	(8.5%)
Governance and Administration	21 526	11 626	308	1.4%	1 688	7.8%	4 120	35.4%	6 117	52.6%	1 833	45.2%	124.8%
Executive & Council	-	50	-	-	-	-	21	41.9%	21	41.9%	22	68.6%	(6.8%)
Budget & Treasury Office	15 000	-	-	-	-	-	-	-	-	-	592	85.7%	(100.0%)
Corporate Services	6 526	11 576	308	4.7%	1 688	25.9%	4 099	35.4%	6 096	52.7%	1 218	34.3%	236.5%
Community and Public Safety	5 367	5 563	4	.1%	987	18.4%	953	17.1%	1 944	34.9%	526	248.3%	81.3%
Community & Social Services	210	210	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	5 157	5 353	4	.1%	987	19.1%	953	17.8%	1 944	36.3%	526	311.4%	81.3%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	130 669	113 669	28 065	21.5%	32 880	25.2%	17 817	15.7%	78 763	69.3%	22 969	98.9%	(22.4%)
Planning and Development	100	100	-	-	-	-	-	-	-	-	102	29.5%	(100.0%)
Road Transport	130 469	113 469	28 065	21.5%	32 880	25.2%	17 817	15.7%	78 763	69.4%	22 840	99.2%	(22.0%)
Environmental Protection	100	100	-	-	-	-	-	-	-	-	27	17.7%	(100.0%)
Trading Services	650	7 650	182	28.0%	-	-	279	3.6%	461	6.0%	-	-	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	650	7 650	182	28.0%	-	-	279	3.6%	461	6.0%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	385 340	397 490	110 293	28.6%	139 324	36.2%	91 420	23.0%	341 038	85.8%	83 034	81.7%	10.1%
Property rates, penalties and collection charges	3 621	4 021	1 579	43.6%	436	12.0%	1 009	25.1%	3 024	75.2%	2 025	78.6%	(50.2%)
Service charges	1 200	1 200	1 883	157.0%	(1 901)	(158.4%)	373	31.1%	356	29.7%	(725)	(34.9%)	(151.4%)
Other revenue	84 116	95 866	1 906	2.3%	11 544	13.7%	23 932	25.0%	37 383	39.0%	5 345	30.1%	347.7%
Government - operating	216 390	216 390	89 342	41.3%	70 979	32.8%	52 858	24.4%	213 179	98.5%	52 790	91.2%	.1%
Government - capital	69 534	69 534	13 724	19.7%	57 021	82.0%	12 000	17.3%	82 745	119.0%	19 235	104.4%	(37.6%)
Interest	10 479	10 479	1 859	17.7%	1 245	11.9%	1 248	11.9%	4 351	41.5%	4 363	70.1%	(71.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(227 128)	(258 982)	(46 620)	20.5%	(65 388)	28.8%	(61 701)	23.8%	(173 709)	67.1%	(60 171)	59.5%	2.5%
Suppliers and employees	(227 128)	(109 124)	(46 620)	20.5%	(65 388)	28.8%	(61 701)	56.5%	(173 709)	159.2%	(60 171)	59.5%	2.5%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(149 858)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	158 211	138 508	63 673	40.2%	73 936	46.7%	29 720	21.5%	167 329	120.8%	22 863	115.1%	30.0%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(158 211)	(138 508)	(28 560)	18.1%	(35 555)	22.5%	(23 169)	16.7%	(87 284)	63.0%	(25 328)	95.8%	(8.5%)
Capital assets	(158 211)	(138 508)	(28 560)	18.1%	(35 555)	22.5%	(23 169)	16.7%	(87 284)	63.0%	(25 328)	95.8%	(8.5%)
Net Cash from/(used) Investing Activities	(158 211)	(138 508)	(28 560)	18.1%	(35 555)	22.5%	(23 169)	16.7%	(87 284)	63.0%	(25 328)	59.2%	(8.5%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	-	0	35 113	-	38 381	-	6 551	############	80 045	############	(2 464)	409.6%	(365.8%)
Cash/cash equivalents at the year begin:	-	-	-	-	35 113	-	73 494	-	-	-	100 453	-	(26.8%)
Cash/cash equivalents at the year end:	-	0	35 113	-	73 494	-	80 045	1 600 893 280.0%	80 045	1 600 893 280.0%	97 988	409.6%	(18.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 746	93.7%	277	1.6%	300	1.8%	491	2.9%	16 814	99.3%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	106	94.7%	2	1.7%	2	1.7%	2	1.8%	112	.7%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	15 853	93.7%	279	1.6%	302	1.8%	493	2.9%	16 926	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(283)	(115.2%)	111	45.2%	139	56.7%	279	113.3%	246	1.5%	-	-	-
Commercial	3 488	96.1%	44	1.2%	41	1.1%	57	1.6%	3 631	21.5%	-	-	-
Households	12 596	97.0%	121	.9%	119	.9%	156	1.2%	12 992	76.8%	-	-	-
Other	52	90.3%	2	3.2%	2	3.2%	2	3.2%	57	.3%	-	-	-
Total By Customer Group	15 853	93.7%	279	1.6%	302	1.8%	493	2.9%	16 926	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 505	98.1%	39	1.5%	-	-	10	.4%	2 555	100.0%
Total	2 505	98.1%	39	1.5%	-	-	10	.4%	2 555	100.0%

Contact Details

Municipal Manager	Monwabisi Somana	047 489 5800
Financial Manager	Mr Xolani Sikobi	047 489 5800

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MNQUMA (EC122)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	265 142	270 005	110 130	41.5%	9 844	3.7%	67 421	25.0%	187 395	69.4%	84 998	136.0%	(20.7%)
Property rates	19 472	19 472	8 480	43.5%	4 444	22.8%	4 765	24.5%	17 689	90.8%	1 078	112.2%	342.0%
Property rates - penalties and collection charges	-	-	179	-	-	-	-	-	179	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	448	-	-	-	448	-	-	-	-
Service charges - refuse revenue	4 100	4 100	1 087	26.5%	873	21.3%	1 278	31.2%	3 237	79.0%	-	-	(100.0%)
Service charges - other	-	-	55	-	-		-	-	55	-	242	-	(100.0%)
Rental of facilities and equipment	2 700	2 700	629	23.3%	629	23.3%	629	23.3%	1 888	69.9%	193	79.7%	227.0%
Interest earned - external investments	4 500	4 500	1 456	32.4%	677	15.0%	1 048	23.3%	3 181	70.7%	1 262	91.6%	(16.9%)
Interest earned - outstanding debtors	4 525	4 525	2 116	46.8%	1 688	37.3%	2 517	55.6%	6 321	139.7%	762	73.4%	230.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 322	2 322	323	13.9%	248	10.7%	123	5.3%	694	29.9%	2 225	55.3%	(94.5%)
Licences and permits	3 836	3 836	912	23.8%	698	18.2%	854	22.3%	2 464	64.2%	365	299.5%	133.9%
Agency services	920	920	225	24.5%	92	10.0%	321	34.9%	638	69.3%	2 228	76.2%	(85.6%)
Transfers recognised - operational	217 033	221 897	94 335	43.5%	-	-	55 778	25.1%	150 113	67.6%	76 508	145.6%	(27.1%)
Other own revenue	5 144	5 144	96	1.9%	47	.9%	108	2.1%	251	4.9%	136	47.8%	(20.5%)
Gains on disposal of PPE	590	590	238	40.3%	-	-	-	-	238	40.3%	-	25.1%	-
Operating Expenditure	393 904	398 767	86 579	22.0%	61 340	15.6%	95 236	23.9%	243 155	61.0%	54 462	42.8%	74.9%
Employee related costs	165 411	161 270	47 507	28.7%	40 800	24.7%	41 036	25.4%	129 342	80.2%	29 728	86.1%	38.0%
Remuneration of councillors	24 421	22 275	5 359	21.9%	1 671	6.8%	4 939	22.2%	11 969	53.7%	1 710	6.7%	188.8%
Debt impairment	21 980	21 980	5 730	26.1%	3 820	17.4%	5 730	26.1%	15 280	69.5%	1 500	15.0%	282.0%
Depreciation and asset impairment	106 784	106 784	12 873	12.1%	8 582	8.0%	12 872	12.1%	34 327	32.1%	7 850	5.2%	64.0%
Finance charges	1 200	1 305	306	25.5%	216	18.0%	4	.3%	526	40.3%	342	56.2%	(98.9%)
Bulk purchases	7 000	7 000	2 790	39.9%	480	6.9%	2 064	29.5%	5 334	76.2%	1 944	65.7%	6.1%
Other Materials	7 757	6 493	829	10.7%	205	2.6%	605	9.3%	1 639	25.2%	1 039	51.4%	(41.7%)
Contracted services	7 285	19 945	2 715	37.3%	2 144	29.4%	11 381	57.1%	16 239	81.4%	2 821	162.3%	303.4%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	52 067	51 716	8 472	16.3%	3 423	6.6%	16 605	32.1%	28 500	55.1%	7 527	29.5%	120.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(128 762)	(128 761)	23 551		(51 496)		(27 815)		(55 760)		30 537		
Transfers recognised - capital	72 225	68 461	24 411	33.8%	31 251	43.3%	3 202	4.7%	58 864	86.0%	868	1.8%	268.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(56 537)	(60 300)	47 962		(20 246)		(24 613)		3 104		31 405		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(56 537)	(60 300)	47 962		(20 246)		(24 613)		3 104		31 405		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(56 537)	(60 300)	47 962		(20 246)		(24 613)		3 104		31 405		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(56 537)	(60 300)	47 962		(20 246)		(24 613)		3 104		31 405		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	72 226	72 226	2 531	3.5%	193	.3%	-	-	2 724	3.8%	1 741	15.5%	(100.0%)
National Government	72 226	72 226	2 531	3.5%	193	.3%	-	-	2 724	3.8%	1 741	15.5%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	72 226	72 226	2 531	3.5%	193	.3%	-	-	2 724	3.8%	1 741	15.5%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	72 226	72 226	2 531	3.5%	193	.3%	-	-	2 724	3.8%	1 741	15.5%	(100.0%)
Governance and Administration	2 118	2 118	67	3.2%	184	8.7%	-	-	251	11.9%	454	33.7%	(100.0%)
Executive & Council	70	70	2	2.5%	57	81.0%	-	-	58	83.5%	16	41.1%	(100.0%)
Budget & Treasury Office	35	35	49	139.9%	-	-	-	-	49	139.9%	54	62.6%	(100.0%)
Corporate Services	2 013	2 013	16	.8%	128	6.3%	-	-	144	7.1%	384	31.5%	(100.0%)
Community and Public Safety	1 797	1 797	-	-	7	.4%	-	-	7	.4%	11	38.4%	(100.0%)
Community & Social Services	1 797	1 797	-	-	7	.4%	-	-	7	.4%	11	38.4%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	68 311	68 311	2 464	3.6%	2	-	-	-	2 466	3.6%	1 276	13.8%	(100.0%)
Planning and Development	140	140	-	-	2	1.2%	-	-	2	1.2%	4	58.2%	(100.0%)
Road Transport	68 171	68 171	2 464	3.6%	-	-	-	-	2 464	3.6%	1 272	13.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	336 777	337 877	134 303	39.9%	11 865	3.5%	67 317	19.9%	213 485	63.2%	67 874	70.0%	(.8%)
Property rates, penalties and collection charges	19 472	19 472	8 480	43.5%	4 444	22.8%	4 764	24.5%	17 688	90.8%	1 544	40.9%	208.5%
Service charges	4 100	4 100	1 320	32.2%	1 320	32.2%	1 278	31.2%	3 918	95.6%	317	14.3%	302.5%
Other revenue	14 922	14 922	2 185	14.6%	1 714	11.5%	2 035	13.6%	5 934	39.8%	5 078	63.8%	(59.9%)
Government - operating	217 033	221 897	94 335	43.5%	22	-	55 778	25.1%	150 135	67.7%	58 902	100.3%	(5.3%)
Government - capital	72 225	68 461	24 411	33.8%	2 000	2.8%	-	-	26 411	38.6%	-	5.3%	-
Interest	9 025	9 025	3 572	39.6%	2 365	26.2%	3 462	38.4%	9 399	104.2%	2 032	74.0%	70.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(393 904)	(398 767)	(86 509)	22.0%	(69 465)	17.6%	(90 964)	22.8%	(246 938)	61.9%	(82 290)	43.9%	10.5%
Suppliers and employees	(392 704)	(397 462)	(86 203)	22.0%	(69 249)	17.6%	(90 960)	22.9%	(246 412)	62.0%	(81 941)	43.9%	11.0%
Finance charges	(1 200)	(1 305)	(306)	25.5%	(216)	18.0%	(4)	.3%	(526)	40.3%	(349)	55.2%	(98.9%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(57 127)	(60 890)	47 794	(83.7%)	(57 600)	100.8%	(23 647)	38.8%	(33 453)	54.9%	(14 416)	(114.5%)	64.0%
Cash Flow from Investing Activities													
Receipts	590	590	238	40.3%	-	-	-	-	238	40.3%	-	78.4%	-
Proceeds on disposal of PPE	590	590	238	40.3%	-	-	-	-	238	40.3%	-	78.4%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(72 225)	(68 461)	(13 006)	18.0%	(33 812)	46.8%	(9 052)	13.2%	(55 871)	81.6%	(24 165)	66.1%	(62.5%)
Capital assets	(72 225)	(68 461)	(13 006)	18.0%	(33 812)	46.8%	(9 052)	13.2%	(55 871)	81.6%	(24 165)	66.1%	(62.5%)
Net Cash from/(used) Investing Activities	(71 634)	(67 871)	(12 769)	17.8%	(33 812)	47.2%	(9 052)	13.3%	(55 633)	82.0%	(24 165)	66.1%	(62.5%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(104)	-	(104)	-	(49)	-	(257)	-	(103)	-	(52.7%)
Repayment of borrowing	-	-	(104)	-	(104)	-	(49)	-	(257)	-	(103)	-	(52.7%)
Net Cash from/(used) Financing Activities	-	-	(104)	-	(104)	-	(49)	-	(257)	-	(103)	-	(52.7%)
Net Increase/(Decrease) in cash held	(128 762)	(128 761)	34 921	(27.1%)	(91 517)	71.1%	(32 748)	25.4%	(89 343)	69.4%	(38 684)	(4.8%)	(15.3%)
Cash/cash equivalents at the year begin:	41 369	41 369	-	-	34 921	84.4%	(56 595)	(136.8%)	-	-	46 316	-	(222.2%)
Cash/cash equivalents at the year end:	(87 393)	(87 392)	34 921	(40.0%)	(56 595)	64.8%	(89 343)	102.2%	(89 343)	102.2%	7 632	(7.5%)	(1 270.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	411	66.5%	-	-	14	2.3%	193	31.2%	619	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	411	66.5%	-	-	14	2.3%	193	31.2%	619	100.0%

Contact Details

Municipal Manager	Mr Sindile Tantsi	047 401 2400
Financial Manager	Mr Lubabalo Manjingolo	047 401 2400

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: GREAT KEI (EC123)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	105 241	106 029	29 451	28.0%	12 461	11.8%	23 789	22.4%	65 701	62.0%	21 419	75.6%	11.1%
Property rates	23 000	23 000	6 103	26.5%	5 883	25.6%	6 059	26.3%	18 046	78.5%	4 650	66.4%	30.3%
Property rates - penalties and collection charges	-	100	-	-	-	-	4	4.0%	4	4.0%	-	-	(100.0%)
Service charges - electricity revenue	8 277	3 012	683	8.2%	677	8.2%	912	30.3%	2 272	75.4%	1 658	68.3%	(45.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	9 986	9 239	2 752	27.6%	1 647	16.5%	2 448	26.5%	6 848	74.1%	1 076	53.0%	127.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	359	359	38	10.5%	40	11.2%	56	15.5%	133	37.2%	24	61.6%	135.1%
Interest earned - external investments	1 000	1 000	4	.4%	65	6.5%	76	7.6%	145	14.5%	180	22.1%	(57.7%)
Interest earned - outstanding debtors	3 500	5 500	1 357	38.8%	2 022	57.8%	1 744	31.7%	5 123	93.2%	1 190	103.8%	46.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	32	32	-	-	0	.6%	3	10.4%	4	11.0%	0	12.3%	1 000.0%
Licences and permits	3 800	3 500	504	13.3%	293	7.7%	264	7.5%	1 061	30.3%	193	31.9%	36.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	42 877	42 872	16 598	38.7%	592	1.4%	11 115	25.9%	28 305	66.0%	11 894	95.2%	(6.6%)
Other own revenue	12 210	17 135	1 412	11.6%	1 240	10.2%	1 108	6.5%	3 760	21.9%	553	19.7%	100.2%
Gains on disposal of PPE	200	280	-	-	-	-	-	-	-	-	-	100.0%	-
Operating Expenditure	127 315	130 062	17 306	13.6%	22 237	17.5%	21 862	16.8%	61 405	47.2%	20 322	49.1%	7.6%
Employee related costs	50 768	52 042	10 881	21.4%	13 372	26.3%	11 530	22.2%	35 782	68.8%	10 415	65.8%	10.7%
Remuneration of councillors	4 202	4 293	983	23.4%	1 014	24.1%	1 112	25.9%	3 109	72.4%	1 106	79.8%	.5%
Debt impairment	12 000	12 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	15 000	15 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	702	702	166	23.6%	166	23.7%	166	23.6%	497	70.9%	166	75.1%	(.2%)
Bulk purchases	7 500	8 500	2 237	29.8%	2 082	27.8%	1 674	19.7%	5 993	70.5%	1 539	64.8%	8.7%
Other Materials	300	550	3	.9%	2	.6%	1	.3%	6	1.1%	17	45.8%	(91.1%)
Contracted services	820	820	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	36 023	36 156	3 037	8.4%	5 601	15.5%	7 380	20.4%	16 017	44.3%	7 078	57.7%	4.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(22 074)	(24 034)	12 145		(9 776)		1 927		4 296		1 097		
Transfers recognised - capital	16 072	19 606	1 497	9.3%	7 997	49.8%	4 326	22.1%	13 821	70.5%	8 657	58.2%	(50.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(6 002)	(4 428)	13 642		(1 779)		6 253		18 116		9 754		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(6 002)	(4 428)	13 642		(1 779)		6 253		18 116		9 754		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(6 002)	(4 428)	13 642		(1 779)		6 253		18 116		9 754		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(6 002)	(4 428)	13 642		(1 779)		6 253		18 116		9 754		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	20 675	21 719	940	4.5%	6 515	31.5%	3 600	16.6%	11 055	50.9%	8 492	47.3%	(57.6%)
National Government	12 742	13 796	97	.8%	6 434	50.5%	3 548	25.7%	10 079	73.1%	7 182	46.9%	(50.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	12 742	13 796	97	.8%	6 434	50.5%	3 548	25.7%	10 079	73.1%	7 182	46.9%	(50.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 933	7 923	843	10.6%	81	1.0%	52	.7%	975	12.3%	1 310	49.9%	(96.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	20 675	21 719	940	4.5%	6 515	31.5%	3 600	16.6%	11 055	50.9%	8 492	47.3%	(57.6%)
Governance and Administration	1 560	1 550	202	12.9%	71	4.6%	32	2.1%	306	19.7%	779	58.3%	(95.9%)
Executive & Council	150	150	82	54.9%	23	15.2%	-	-	105	70.2%	743	81.4%	(100.0%)
Budget & Treasury Office	640	640	107	16.7%	38	6.0%	23	3.6%	168	26.3%	13	32.0%	79.3%
Corporate Services	770	760	13	1.7%	10	1.3%	9	1.2%	32	4.2%	23	47.1%	(61.1%)
Community and Public Safety	355	220	2	.4%	10	2.7%	-	-	11	5.0%	-	12.6%	-
Community & Social Services	355	220	2	.4%	10	2.7%	-	-	11	5.0%	-	12.6%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 860	14 049	107	.8%	4 138	32.2%	2 780	19.8%	7 024	50.0%	7 186	46.9%	(61.3%)
Planning and Development	118	118	10	8.6%	-	-	20	16.8%	30	25.4%	-	48.7%	(100.0%)
Road Transport	12 742	13 931	97	.8%	4 138	32.5%	2 760	19.8%	6 995	50.2%	7 186	46.9%	(61.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	5 900	5 900	629	10.7%	2 297	38.9%	788	13.4%	3 714	62.9%	527	51.5%	49.5%
Electricity	4 000	4 000	629	15.7%	2 297	57.4%	788	19.7%	3 714	92.8%	256	86.4%	208.1%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 900	1 900	-	-	-	-	-	-	-	-	271	22.6%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	121 113	125 364	30 790	25.4%	31 222	25.8%	21 406	17.1%	83 417	66.5%	25 030	65.7%	(14.5%)
Property rates, penalties and collection charges	23 000	23 000	3 393	14.8%	3 809	16.6%	4 572	19.9%	11 774	51.2%	3 546	57.6%	29.0%
Service charges	18 263	17 616	1 693	9.3%	2 387	13.1%	2 272	12.9%	6 352	36.1%	2 108	47.3%	7.8%
Other revenue	16 401	15 766	2 272	13.9%	1 531	9.3%	1 925	12.2%	5 727	36.3%	3 112	57.2%	(38.1%)
Government - operating	42 877	42 877	18 700	43.6%	13 597	31.7%	10 575	24.7%	42 872	100.0%	10 951	98.7%	(3.4%)
Government - capital	16 072	19 606	4 594	28.6%	9 695	60.3%	1 783	9.1%	16 072	82.0%	5 200	39.5%	(65.7%)
Interest	4 500	6 500	138	3.1%	204	4.5%	278	4.3%	620	9.5%	114	15.0%	143.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(99 873)	(101 800)	(23 944)	24.0%	(21 585)	21.6%	(22 244)	21.9%	(67 773)	66.6%	(20 688)	66.5%	7.5%
Suppliers and employees	(99 613)	(101 652)	(23 892)	24.0%	(21 489)	21.6%	(22 202)	21.8%	(67 583)	66.5%	(20 631)	66.5%	7.6%
Finance charges	(260)	(148)	(53)	20.3%	(96)	36.8%	(41)	27.7%	(189)	127.7%	(57)	73.7%	(27.5%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	21 240	23 564	6 845	32.2%	9 637	45.4%	(838)	(3.6%)	15 645	66.4%	4 342	63.7%	(119.3%)
Cash Flow from Investing Activities													
Receipts	200	200	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	200	200	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(20 675)	(21 719)	(1 146)	5.5%	(7 523)	36.4%	(3 265)	15.0%	(11 934)	54.9%	(8 820)	46.9%	(63.0%)
Capital assets	(20 675)	(21 719)	(1 146)	5.5%	(7 523)	36.4%	(3 265)	15.0%	(11 934)	54.9%	(8 820)	46.9%	(63.0%)
Net Cash from/(used) Investing Activities	(20 475)	(21 519)	(1 146)	5.6%	(7 523)	36.7%	(3 265)	15.2%	(11 934)	55.5%	(8 820)	46.9%	(63.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(442)	(442)	(114)	25.9%	(236)	53.4%	(125)	28.2%	(475)	107.5%	(109)	76.0%	13.8%
Repayment of borrowing	(442)	(442)	(114)	25.9%	(236)	53.4%	(125)	28.2%	(475)	107.5%	(109)	76.0%	13.8%
Net Cash from/(used) Financing Activities	(442)	(442)	(114)	25.9%	(236)	53.4%	(125)	28.2%	(475)	107.5%	(109)	76.0%	13.8%
Net Increase/(Decrease) in cash held	323	1 603	5 585	1 727.8%	1 878	581.1%	(4 227)	(263.7%)	3 236	201.8%	(4 587)	###########	(7.8%)
Cash/cash equivalents at the year begin:	4 299	2 040	2 040	47.5%	7 625	177.4%	9 503	465.8%	2 040	100.0%	11 594	4.8%	(18.0%)
Cash/cash equivalents at the year end:	4 622	3 643	7 625	165.0%	9 503	205.6%	5 276	144.8%	5 276	144.8%	7 008	33.6%	(24.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	256	12.9%	163	8.2%	85	4.3%	1 483	74.6%	1 986	2.5%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 824	4.6%	1 615	4.0%	1 387	3.5%	35 234	88.0%	40 060	51.3%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	962	3.7%	793	3.0%	860	3.3%	23 431	90.0%	26 047	33.3%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 040	100.0%	-	-	-	-	-	-	10 040	12.8%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	13 082	16.7%	2 571	3.3%	2 332	3.0%	60 148	77.0%	78 133	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	466	25.6%	191	10.5%	101	5.6%	1 061	58.3%	1 819	2.3%	-	-	-
Commercial	1 344	22.6%	308	5.2%	217	3.7%	4 071	68.5%	5 941	7.6%	-	-	-
Households	11 271	16.0%	2 072	2.9%	2 014	2.9%	55 016	78.2%	70 372	90.1%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	13 082	16.7%	2 571	3.3%	2 332	3.0%	60 148	77.0%	78 133	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	612	100.0%	-	-	-	-	-	-	612	5.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	493	32.4%	345	22.7%	334	21.9%	350	23.0%	1 522	12.7%
Auditor-General	92	2.1%	92	2.1%	270	6.1%	3 947	89.7%	4 400	36.8%
Other	260	4.8%	325	6.0%	896	16.5%	3 933	72.6%	5 414	45.3%
Total	1 456	12.2%	762	6.4%	1 499	12.5%	8 231	68.9%	11 948	100.0%

Contact Details

Municipal Manager	Mrs Ivy Sikhulu-Nqwena	043 831 5722
Financial Manager	Mr Moathlodi Lucky Mosala	043 831 5726

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: AMAHLATHI (EC124)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	244 654	251 191	71 296	29.1%	54 154	22.1%	57 942	23.1%	183 392	73.0%	75 581	80.2%	(23.3%)
Property rates	17 600	15 882	3 644	20.7%	3 421	19.4%	3 626	22.8%	10 691	67.3%	3 522	70.1%	2.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	34 407	39 555	8 825	25.6%	8 043	23.4%	7 310	18.5%	24 177	61.1%	18 698	118.4%	(60.9%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	10 001	9 500	2 289	22.9%	2 285	22.8%	2 286	24.1%	6 860	72.2%	2 148	75.0%	6.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 159	951	340	29.3%	118	10.2%	105	11.1%	563	59.2%	174	62.2%	(39.5%)
Interest earned - external investments	8 000	8 300	2 595	32.4%	1 473	18.4%	2 575	31.0%	6 643	80.0%	2 441	74.8%	5.5%
Interest earned - outstanding debtors	2 799	2 500	574	20.5%	556	19.9%	603	24.1%	1 733	69.3%	561	75.7%	7.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	82	51	6	7.6%	16	19.3%	13	25.0%	35	68.8%	21	85.9%	(40.5%)
Licences and permits	-	-	-	-	-	-	144	-	144	-	-	-	(100.0%)
Agency services	3 769	3 850	1 063	28.2%	576	15.3%	224	5.8%	1 863	48.4%	826	69.4%	(72.9%)
Transfers recognised - operational	125 374	126 362	48 761	38.9%	37 498	29.9%	37 650	29.8%	123 909	98.1%	39 655	95.3%	(5.1%)
Other own revenue	41 463	44 241	3 199	7.7%	168	.4%	3 407	7.7%	6 774	15.3%	7 534	17.8%	(54.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	232 164	235 037	65 938	28.4%	70 254	30.3%	66 951	28.5%	203 143	86.4%	87 190	80.2%	(23.2%)
Employee related costs	95 316	103 752	24 849	26.1%	32 326	33.9%	30 010	28.9%	87 185	84.0%	21 289	78.3%	41.0%
Remuneration of councillors	13 605	12 447	3 060	22.5%	2 791	20.5%	2 938	23.6%	8 789	70.6%	2 686	68.6%	9.4%
Debt impairment	5 000	5 000	1 250	25.0%	1 250	25.0%	1 250	25.0%	3 750	75.0%	14 144	282.9%	(91.2%)
Depreciation and asset impairment	30 000	30 000	7 500	25.0%	7 500	25.0%	16 363	54.5%	31 363	104.5%	19 553	57.5%	(16.3%)
Finance charges	15 000	5 000	3 750	25.0%	3 750	25.0%	(2 037)	(40.7%)	5 463	109.3%	9 156	55.5%	(122.3%)
Bulk purchases	25 000	28 000	6 586	26.3%	5 793	23.2%	5 318	19.0%	17 697	63.2%	4 920	71.9%	8.1%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	2 795	2 783	314	11.2%	794	28.4%	396	14.2%	1 504	54.0%	320	61.6%	23.6%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	45 447	48 055	18 629	41.0%	16 050	35.3%	12 713	26.5%	47 392	98.6%	15 123	96.5%	(15.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	12 490	16 154	5 358		(16 100)		(9 008)		(19 751)		(11 610)		
Transfers recognised - capital	28 640	21 640	3 390	11.8%	3 205	11.2%	1 926	8.9%	8 521	39.4%	4 024	11.3%	(52.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	41 130	37 794	8 748		(12 895)		(7 083)		(11 230)		(7 586)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	41 130	37 794	8 748		(12 895)		(7 083)		(11 230)		(7 586)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	41 130	37 794	8 748		(12 895)		(7 083)		(11 230)		(7 586)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	41 130	37 794	8 748		(12 895)		(7 083)		(11 230)		(7 586)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	41 130	37 794	4 182	10.2%	8 778	21.3%	10 439	27.6%	23 398	61.9%	19 376	88.3%	(46.1%)
National Government	28 640	26 640	3 390	11.8%	3 426	12.0%	5 254	19.7%	12 071	45.3%	1 964	48.4%	167.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	28 640	26 640	3 390	11.8%	3 426	12.0%	5 254	19.7%	12 071	45.3%	1 964	48.4%	167.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 490	11 154	791	6.3%	5 351	42.8%	5 185	46.5%	11 327	101.6%	17 412	145.2%	(70.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	41 130	37 794	4 182	10.2%	8 778	21.3%	10 439	27.6%	23 398	61.9%	19 376	88.3%	(46.1%)
Governance and Administration	2 100	1 582	49	2.3%	1 004	47.8%	315	19.9%	1 367	86.5%	(64)	37.3%	(592.1%)
Executive & Council	1 080	930	26	2.4%	868	80.4%	-	-	894	96.1%	(26)	14.6%	(100.0%)
Budget & Treasury Office	440	22	11	2.5%	9	2.1%	-	-	20	92.2%	(7)	62.9%	(100.0%)
Corporate Services	580	629	12	2.0%	126	21.8%	315	50.0%	453	72.0%	(31)	4.6%	(1 109.3%)
Community and Public Safety	257	191	-	-	22	8.6%	-	-	22	11.5%	18	10.8%	(100.0%)
Community & Social Services	42	2	-	-	-	-	-	-	-	-	23	14.8%	(100.0%)
Sport And Recreation	5	5	-	-	5	91.2%	-	-	5	91.2%	2	9.9%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	11	26.5%	(100.0%)
Housing	210	184	-	-	17	8.3%	-	-	17	9.5%	(18)	(26.4%)	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	29 766	23 766	3 398	11.4%	4 643	15.6%	5 453	22.9%	13 494	56.8%	19 827	95.3%	(72.5%)
Planning and Development	28 745	22 033	3 398	11.8%	3 591	12.5%	5 228	23.7%	12 217	55.4%	1 928	248.7%	171.2%
Road Transport	1 020	1 731	-	-	1 052	103.2%	224	12.9%	1 276	73.7%	17 898	71.4%	(98.8%)
Environmental Protection	1	1	-	-	-	-	0	30.7%	0	30.7%	0	-	395.2%
Trading Services	9 007	12 256	735	8.2%	3 109	34.5%	4 672	38.1%	8 515	69.5%	(405)	46.7%	(1 253.5%)
Electricity	6 506	7 011	735	11.3%	3 109	47.8%	72	1.0%	3 915	55.8%	(405)	81.4%	(117.8%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 501	5 245	-	-	-	-	4 600	87.7%	4 600	87.7%	0	-	2 109 991.7%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	273 293	272 831	74 653	27.3%	61 448	22.5%	59 872	21.9%	195 973	71.8%	95 250	86.2%	(37.1%)
Property rates, penalties and collection charges	17 600	15 882	3 644	20.7%	3 484	19.8%	3 626	22.8%	10 754	67.7%	3 628	70.0%	(.1%)
Service charges	44 408	49 055	11 114	25.0%	10 917	24.6%	9 596	19.6%	31 626	64.5%	20 846	106.9%	(54.0%)
Other revenue	46 472	49 092	4 608	9.9%	3 862	8.3%	3 897	7.9%	12 367	25.2%	12 478	94.2%	(68.8%)
Government - operating	125 374	126 362	48 761	38.9%	36 943	29.5%	37 650	29.8%	123 354	97.6%	44 873	78.8%	(16.1%)
Government - capital	28 640	21 640	3 390	11.8%	4 722	16.5%	1 926	8.9%	10 037	46.4%	10 422	100.0%	(81.5%)
Interest	10 799	10 800	3 135	29.0%	1 521	14.1%	3 178	29.4%	7 834	72.5%	3 002	72.5%	5.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(232 163)	(235 037)	(65 496)	28.2%	(73 129)	31.5%	(64 927)	27.6%	(203 553)	86.6%	(53 493)	58.3%	21.4%
Suppliers and employees	(217 163)	(230 037)	(61 746)	28.4%	(69 379)	31.9%	(68 677)	29.9%	(199 803)	86.9%	(44 337)	57.8%	54.9%
Finance charges	(15 000)	(5 000)	(3 750)	25.0%	(3 750)	25.0%	3 750	(75.0%)	(3 750)	75.0%	(9 156)	64.6%	(141.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	41 130	37 794	9 156	22.3%	(11 680)	(28.4%)	(5 055)	(13.4%)	(7 579)	(20.1%)	41 757	197.3%	(112.1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(41 130)	(37 794)	(4 182)	10.2%	(8 778)	21.3%	(6 109)	16.2%	(19 068)	50.5%	(452)	57.8%	1 251.5%
Capital assets	(41 130)	(37 794)	(4 182)	10.2%	(8 778)	21.3%	(6 109)	16.2%	(19 068)	50.5%	(452)	57.8%	1 251.5%
Net Cash from/(used) Investing Activities	(41 130)	(37 794)	(4 182)	10.2%	(8 778)	21.3%	(6 109)	16.2%	(19 068)	50.5%	(452)	57.8%	1 251.5%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	0	(0)	4 975	5 993 685.5%	(20 458)	############	(11 164)	13 134 074.1%	(26 647)	31 349 637.6%	41 305	4 530.1%	(127.0%)
Cash/cash equivalents at the year begin:	147 381	147 381	105 825	71.8%	110 800	75.2%	90 342	61.3%	105 825	71.8%	177 533	100.0%	(49.1%)
Cash/cash equivalents at the year end:	147 381	147 381	110 800	75.2%	90 342	61.3%	79 178	53.7%	79 178	53.7%	218 838	167.0%	(63.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 994	26.8%	1 397	18.7%	914	12.3%	3 145	42.2%	7 449	18.2%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 102	6.5%	914	5.4%	792	4.6%	14 258	83.5%	17 067	41.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	557	4.1%	475	3.5%	403	2.9%	12 249	89.5%	13 684	33.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	56	2.1%	28	1.1%	15	.6%	2 610	96.3%	2 709	6.6%	-	-	-
Total By Income Source	3 708	9.1%	2 815	6.9%	2 125	5.2%	32 261	78.9%	40 909	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 708	9.1%	2 815	6.9%	2 125	5.2%	32 261	78.9%	40 909	100.0%	-	-	-
Total By Customer Group	3 708	9.1%	2 815	6.9%	2 125	5.2%	32 261	78.9%	40 909	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 559	60.7%	425	16.6%	276	10.8%	307	12.0%	2 567	100.0%
Total	1 559	60.7%	425	16.6%	276	10.8%	307	12.0%	2 567	100.0%

Contact Details

Municipal Manager	Ms Balisa King Socikwa	043 683 5065
Financial Manager	Mrs J Ntshinga	043 683 5028

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NGQUSHWA (EC126)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	142 658	143 164	51 959	36.4%	32 449	22.7%	28 353	19.8%	112 761	78.8%	4 604	66.9%	515.8%
Property rates	17 236	17 236	14 157	82.1%	2 131	12.4%	6 263	36.3%	22 551	130.8%	1 696	68.8%	269.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	674	674	148	21.9%	148	22.0%	152	22.5%	448	66.4%	141	67.2%	7.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	122	138	48	39.3%	32	25.9%	20	14.3%	99	72.2%	32	48.9%	(39.3%)
Interest earned - external investments	4 411	2 411	364	8.3%	221	5.0%	353	14.7%	939	38.9%	141	22.9%	151.1%
Interest earned - outstanding debtors	126	3 877	868	688.7%	1 070	849.6%	948	24.5%	2 886	74.5%	1 093	29.6%	(13.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	285	785	69	24.2%	79	27.6%	29	3.7%	177	22.5%	34	25.4%	(14.3%)
Licences and permits	2 526	1 666	471	18.6%	382	15.1%	372	22.3%	1 225	73.5%	357	69.3%	4.3%
Agency services	254	454	121	47.7%	93	36.4%	55	12.2%	269	59.3%	90	108.2%	(38.6%)
Transfers recognised - operational	87 231	87 650	32 011	36.7%	25 609	29.4%	19 208	21.9%	76 828	87.7%	-	71.7%	(100.0%)
Other own revenue	29 441	27 923	3 702	12.6%	2 684	9.1%	952	3.4%	7 339	26.3%	1 020	70.6%	(6.6%)
Gains on disposal of PPE	350	350	-	-	-	-	-	-	-	-	-	45.5%	-
Operating Expenditure	158 959	166 263	29 944	18.8%	34 340	21.6%	31 627	19.0%	95 912	57.7%	20 765	51.4%	52.3%
Employee related costs	57 868	57 407	12 720	22.0%	14 036	24.3%	13 372	23.3%	40 128	69.9%	12 369	72.0%	8.1%
Remuneration of councillors	8 416	8 416	1 846	21.9%	1 780	21.1%	1 913	22.7%	5 539	65.8%	2 129	75.9%	(10.2%)
Debt impairment	1 789	3 200	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	21 269	19 898	-	-	-	-	-	-	-	-	246	90.8%	(100.0%)
Finance charges	-	2 100	339	-	665	-	342	16.3%	1 346	64.1%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	10 310	10 672	1 110	10.8%	2 812	27.3%	1 569	14.7%	5 490	51.4%	-	-	(100.0%)
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	1 600	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	57 708	64 569	13 930	24.1%	15 047	26.1%	14 432	22.4%	43 409	67.2%	6 021	30.6%	139.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(16 302)	(23 098)	22 015		(1 891)		(3 275)		16 849		(16 161)		
Transfers recognised - capital	24 761	24 761	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 460	1 663	22 015		(1 891)		(3 275)		16 849		(16 161)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	8 460	1 663	22 015		(1 891)		(3 275)		16 849		(16 161)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 460	1 663	22 015		(1 891)		(3 275)		16 849		(16 161)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 460	1 663	22 015		(1 891)		(3 275)		16 849		(16 161)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	31 517	31 552	3 815	12.1%	3 717	11.8%	7 581	24.0%	15 113	47.9%	8 337	52.5%	(9.1%)
National Government	24 761	24 761	3 305	13.3%	3 124	12.6%	7 360	29.7%	13 789	55.7%	7 685	68.3%	(4.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	24 761	24 761	3 305	13.3%	3 124	12.6%	7 360	29.7%	13 789	55.7%	7 685	68.3%	(4.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 756	6 790	510	7.5%	593	8.8%	221	3.3%	1 324	19.5%	652	10.4%	(66.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	31 517	31 552	3 815	12.1%	3 717	11.8%	7 581	24.0%	15 113	47.9%	8 337	52.5%	(9.1%)
Governance and Administration	2 483	1 931	174	7.0%	313	12.6%	195	10.1%	682	35.3%	349	10.5%	(44.1%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	37	37	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	2 446	1 894	174	7.1%	313	12.8%	195	10.3%	682	36.0%	349	10.5%	(44.1%)
Community and Public Safety	301	351	-	-	270	89.7%	26	7.4%	295	84.2%	126	46.2%	(79.6%)
Community & Social Services	301	50	-	-	270	89.7%	-	-	270	539.2%	126	46.2%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	26	-	26	-	-	-	(100.0%)
Housing	-	301	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	24 734	24 891	3 641	14.7%	1 210	4.9%	7 182	28.9%	12 033	48.3%	7 862	67.7%	(8.7%)
Planning and Development	852	1 009	-	-	-	-	-	-	-	-	-	1.7%	-
Road Transport	23 881	23 881	3 641	15.2%	1 210	5.1%	7 182	30.1%	12 033	50.4%	7 862	69.1%	(8.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	4 000	4 380	-	-	1 924	48.1%	179	4.1%	2 103	48.0%	-	1.1%	(100.0%)
Electricity	4 000	4 380	-	-	1 924	48.1%	179	4.1%	2 103	48.0%	-	3.5%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	167 069	167 069	51 872	31.0%	56 488	33.8%	29 695	17.8%	138 056	82.6%	33 224	95.6%	(10.6%)
Property rates, penalties and collection charges	17 236	17 236	6 710	38.9%	5 969	34.6%	6 385	37.0%	19 064	110.6%	1 659	54.4%	284.9%
Service charges	674	674	173	25.6%	59	8.7%	12	1.8%	244	36.1%	34	53.4%	(63.7%)
Other revenue	32 630	32 630	3 321	10.2%	6 396	19.6%	1 819	5.6%	11 536	35.4%	619	127.0%	194.1%
Government - operating	87 231	87 231	35 349	40.5%	28 579	32.8%	19 618	22.5%	83 547	95.8%	21 486	100.7%	(8.7%)
Government - capital	24 761	24 761	5 955	24.0%	15 287	61.7%	1 507	6.1%	22 749	91.9%	8 969	97.4%	(83.2%)
Interest	4 537	4 537	364	8.0%	199	4.4%	353	7.8%	916	20.2%	457	20.8%	(22.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(135 902)	(135 902)	(34 302)	25.2%	(38 843)	28.6%	(35 046)	25.8%	(108 191)	79.6%	(18 049)	122.8%	94.2%
Suppliers and employees	(134 302)	(134 302)	(34 123)	25.4%	(38 843)	28.9%	(35 046)	26.1%	(108 012)	80.4%	(18 049)	122.8%	94.2%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 600)	(1 600)	(178)	11.1%	-	-	-	-	(178)	11.1%	-	-	-
Net Cash from/(used) Operating Activities	31 167	31 167	17 571	56.4%	17 646	56.6%	(5 351)	(17.2%)	29 865	95.8%	15 174	(1.0%)	(135.3%)
Cash Flow from Investing Activities													
Receipts	350	350	-	-	-	-	-	-	-	-	18 000	15 760.9%	(100.0%)
Proceeds on disposal of PPE	350	350	-	-	-	-	-	-	-	-	-	10.0%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	18 000	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(31 517)	(31 517)	(3 885)	12.3%	(4 058)	12.9%	(5 104)	16.2%	(13 046)	41.4%	(5 364)	43.4%	(4.8%)
Capital assets	(31 517)	(31 517)	(3 885)	12.3%	(4 058)	12.9%	(5 104)	16.2%	(13 046)	41.4%	(5 364)	43.4%	(4.8%)
Net Cash from/(used) Investing Activities	(31 167)	(31 167)	(3 885)	12.5%	(4 058)	13.0%	(5 104)	16.4%	(13 046)	41.9%	12 636	(97.8%)	(140.4%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	0	0	13 686	############	13 588	############	(10 455)	############	16 819	############	27 811	4 969.5%	(137.6%)
Cash/cash equivalents at the year begin:	755	755	1 200	158.8%	14 886	1 970.5%	28 474	3 769.2%	1 200	158.8%	1 768	103.0%	1 510.6%
Cash/cash equivalents at the year end:	755	755	14 886	1 970.5%	28 474	3 769.1%	18 019	2 385.2%	18 019	2 385.2%	29 579	3 915.4%	(39.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 675	23.4%	187	.8%	146	.6%	18 191	75.2%	24 199	60.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	54	5.2%	42	4.0%	33	3.1%	919	87.7%	1 048	2.6%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	100.0%	-	-	-	-	-	-	1	-	-	-	-
Interest on Arrear Debtor Accounts	283	3.0%	322	3.4%	312	3.3%	8 555	90.3%	9 471	23.8%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	32	.6%	38	.7%	31	.6%	5 028	98.0%	5 129	12.9%	-	-	-
Total By Income Source	6 045	15.2%	589	1.5%	521	1.3%	32 694	82.0%	39 849	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	5 600	23.5%	228	1.0%	231	1.0%	17 796	74.6%	23 854	59.9%	-	-	-
Commercial	163	4.2%	117	3.0%	83	2.1%	3 561	90.7%	3 924	9.8%	-	-	-
Households	233	2.9%	200	2.5%	169	2.1%	7 354	92.4%	7 957	20.0%	-	-	-
Other	49	1.2%	44	1.1%	38	.9%	3 983	96.8%	4 114	10.3%	-	-	-
Total By Customer Group	6 045	15.2%	589	1.5%	521	1.3%	32 694	82.0%	39 849	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	112	95.0%	-	-	-	-	6	5.0%	118	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	112	95.0%	-	-	-	-	6	5.0%	118	100.0%

Contact Details

Municipal Manager	Mr Thandekile Mnyimba	040 673 3095
Financial Manager	Mr V.C Makedama	040 673 3095

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: RAYMOND MHLABA (EC129)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	275 312	275 312	32 600	11.8%	16 941	6.2%	124 689	45.3%	174 230	63.3%	-	-	(100.0%)
Property rates	52 755	52 755	10 706	20.3%	310	.6%	723	1.4%	11 739	22.3%	-	-	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	47 957	47 957	9 598	20.0%	8 928	18.6%	(3 264)	(6.8%)	15 262	31.8%	-	-	(100.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	17 927	17 927	2 794	15.6%	2 819	15.7%	2 822	15.7%	8 435	47.1%	-	-	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	450	450	69	15.4%	51	11.4%	56	12.5%	177	39.3%	-	-	(100.0%)
Interest earned - external investments	1 050	1 050	24	2.3%	-	-	-	-	24	2.3%	-	-	-
Interest earned - outstanding debtors	5 600	5 600	3 622	64.7%	3 872	69.1%	3 869	69.1%	11 362	202.9%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	270	270	31	11.6%	19	6.9%	6	2.3%	56	20.8%	-	-	(100.0%)
Licences and permits	3 491	3 491	-	-	632	18.1%	417	12.0%	1 050	30.1%	-	-	(100.0%)
Agency services	-	-	517	-	-	-	388	-	904	-	-	-	(100.0%)
Transfers recognised - operational	140 613	140 613	-	-	-	-	118 094	84.0%	118 094	84.0%	-	-	(100.0%)
Other own revenue	5 200	5 200	5 239	100.8%	310	6.0%	1 578	30.3%	7 127	137.1%	-	-	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	437 561	437 561	28 505	6.5%	38 994	8.9%	41 643	9.5%	109 141	24.9%	-	-	(100.0%)
Employee related costs	98 757	98 757	18 144	18.4%	21 380	21.6%	21 054	21.3%	60 577	61.3%	-	-	(100.0%)
Remuneration of councillors	13 002	13 002	2 326	17.9%	2 290	17.6%	2 779	21.4%	7 395	56.9%	-	-	(100.0%)
Debt impairment	20 508	20 508	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	30 762	30 762	-	-	-	-	-	-	-	-	-	-	-
Finance charges	800	800	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	142 000	142 000	1 627	1.1%	6 250	4.4%	3 751	2.6%	11 628	8.2%	-	-	(100.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	580	580	46	8.0%	15	2.7%	48	8.3%	109	18.9%	-	-	(100.0%)
Transfers and grants	21 000	21 000	782	3.7%	2 837	13.5%	4 742	22.6%	8 361	39.8%	-	-	(100.0%)
Other expenditure	110 152	110 152	5 580	5.1%	6 221	5.6%	9 269	8.4%	21 070	19.1%	-	-	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(162 249)	(162 249)	4 095		(22 052)		83 046		65 089		-		
Transfers recognised - capital	42 971	42 971	2 000	4.7%	1 000	2.3%	21 404	49.8%	24 404	56.8%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(119 278)	(119 278)	6 095		(21 052)		104 450		89 492		-		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(119 278)	(119 278)	6 095		(21 052)		104 450		89 492		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(119 278)	(119 278)	6 095		(21 052)		104 450		89 492		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(119 278)	(119 278)	6 095		(21 052)		104 450		89 492		-		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	50 499	50 499	8 419	16.7%	15 414	30.5%	5 863	11.6%	29 695	58.8%	-	-	(100.0%)
National Government	41 419	41 419	4 336	10.5%	13 148	31.7%	4 262	10.3%	21 745	52.5%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	41 419	41 419	4 336	10.5%	13 148	31.7%	4 262	10.3%	21 745	52.5%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 080	9 080	4 082	45.0%	2 266	25.0%	1 601	17.6%	7 950	87.5%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	50 499	50 499	8 419	16.7%	15 414	30.5%	5 863	11.6%	29 695	58.8%	-	-	(100.0%)
Governance and Administration	5 480	5 480	2 328	42.5%	5 836	106.5%	1 547	28.2%	9 711	177.2%	-	-	(100.0%)
Executive & Council	70	70	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	140	140	-	-	12	8.8%	8	5.4%	20	14.3%	-	-	(100.0%)
Corporate Services	5 270	5 270	2 328	44.2%	5 824	110.5%	1 539	29.2%	9 691	183.9%	-	-	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	40 019	40 019	5 106	12.8%	7 414	18.5%	4 316	10.8%	16 835	42.1%	-	-	(100.0%)
Planning and Development	80	80	-	-	-	-	2	2.0%	2	2.0%	-	-	(100.0%)
Road Transport	39 939	39 939	5 106	12.8%	7 414	18.6%	4 314	10.8%	16 834	42.1%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	5 000	5 000	985	19.7%	2 164	43.3%	-	-	3 149	63.0%	-	-	-
Electricity	5 000	5 000	985	19.7%	2 164	43.3%	-	-	3 149	63.0%	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	259 284	259 284	32 193	12.4%	82 831	31.9%	-	-	115 024	44.4%	-	-	-
Property rates, penalties and collection charges	29 058	29 058	1 106	3.8%	2 659	9.2%	-	-	3 766	13.0%	-	-	-
Service charges	30 581	30 581	5 114	16.7%	9 343	30.6%	-	-	14 457	47.3%	-	-	-
Other revenue	8 961	8 961	8 205	91.6%	15 501	173.0%	-	-	23 706	264.6%	-	-	-
Government - operating	140 613	140 613	4 192	3.0%	53 327	37.9%	-	-	57 519	40.9%	-	-	-
Government - capital	42 971	42 971	13 575	31.6%	2 000	4.7%	-	-	15 575	36.2%	-	-	-
Interest	1 500	1 500	1	-	1	-	-	-	1	.1%	-	-	-
Dividends	5 600	5 600	-	-	-	-	-	-	-	-	-	-	-
Payments	(386 292)	(386 292)	(28 505)	7.4%	(56 386)	14.6%	-	-	(84 891)	22.0%	-	-	-
Suppliers and employees	(364 492)	(364 492)	(27 723)	7.6%	(53 146)	14.6%	-	-	(80 869)	22.2%	-	-	-
Finance charges	(800)	(800)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(21 000)	(21 000)	(782)	3.7%	(3 240)	15.4%	-	-	(4 022)	19.2%	-	-	-
Net Cash from/(used) Operating Activities	(127 008)	(127 008)	3 688	(2.9%)	26 445	(20.8%)	-	-	30 133	(23.7%)	-	-	-
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(50 498)	(50 498)	(7 789)	15.4%	(15 414)	30.5%	-	-	(23 203)	45.9%	-	-	-
Capital assets	(50 498)	(50 498)	(7 789)	15.4%	(15 414)	30.5%	-	-	(23 203)	45.9%	-	-	-
Net Cash from/(used) Investing Activities	(50 498)	(50 498)	(7 789)	15.4%	(15 414)	30.5%	-	-	(23 203)	45.9%	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(7 500)	(7 500)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(7 500)	(7 500)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(7 500)	(7 500)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(185 006)	(185 006)	(4 101)	2.2%	11 031	(6.0%)	-	-	6 930	(3.7%)	-	-	-
Cash/cash equivalents at the year begin:	-	-	-	-	(4 101)	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	(185 006)	(185 006)	(4 101)	2.2%	6 930	(3.7%)	-	-	6 930	(3.7%)	-	-	-

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 829	41.0%	1 186	26.6%	319	7.2%	1 125	25.2%	4 459	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 829	41.0%	1 186	26.6%	319	7.2%	1 125	25.2%	4 459	100.0%

Contact Details

Municipal Manager	Mr Lusanda Menze	046 645 7451
Financial Manager	Mrs Busisiwe Lubelwana	046 645 7482

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: AMATHOLE (DC12)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	1 392 627	1 392 627	39 697	2.9%	284 046	20.4%	56 896	4.1%	380 639	27.3%	1 016 017	123.1%	(94.4%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	125 502	125 502	25 269	20.1%	24 628	19.6%	28 157	22.4%	78 054	62.2%	(4 352)	40.0%	(746.9%)
Service charges - sanitation revenue	49 848	49 848	251	.5%	1 831	3.7%	20 840	41.8%	22 923	46.0%	3 054	54.9%	582.3%
Service charges - refuse revenue	-	-	-	-	4 679	-	76	-	4 755	-	16	-	366.7%
Service charges - other	2 718	2 718	749	27.6%	-	-	335	12.3%	1 084	39.9%	154	23 431.5%	116.8%
Rental of facilities and equipment	2 057	2 057	42	2.0%	(21)	(1.0%)	92	4.5%	113	5.5%	755	38.2%	(87.8%)
Interest earned - external investments	7 401	7 401	1 246	16.8%	(204)	(2.8%)	151	2.0%	1 194	16.1%	965	61.8%	(84.3%)
Interest earned - outstanding debtors	2 847	2 847	2 347	82.4%	689	24.2%	3 275	115.0%	6 310	221.6%	3 536	335.7%	(7.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-	1	-	(100.0%)
Fines	-	-	0	-	-	-	-	-	0	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	743 733	743 733	4 396	.6%	2 318	.3%	-	-	6 714	.9%	1 006 445	238.4%	(100.0%)
Other own revenue	458 521	458 521	5 397	1.2%	250 127	54.6%	3 970	.9%	259 494	56.6%	5 442	3.7%	(27.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 362 327	1 362 327	149 027	10.9%	193 859	14.2%	142 097	10.4%	484 984	35.6%	347 000	61.0%	(59.0%)
Employee related costs	646 856	646 856	97 329	15.0%	129 088	20.0%	11 022	1.7%	237 439	36.7%	160 562	66.8%	(93.1%)
Remuneration of councillors	15 026	15 026	7 827	52.1%	7 264	48.3%	3 409	22.7%	18 500	123.1%	3 929	63.7%	(13.3%)
Debt impairment	137 000	137 000	-	-	-	-	-	-	-	-	40 532	66.7%	(100.0%)
Depreciation and asset impairment	212 025	212 025	17	-	17	-	-	-	35	-	13 883	27.4%	(100.0%)
Finance charges	32 486	32 486	769	2.4%	2 462	7.6%	456	1.4%	3 688	11.4%	11 404	68.7%	(96.0%)
Bulk purchases	70 937	70 937	8	-	1 792	2.5%	11 229	15.8%	13 029	18.4%	20 029	66.6%	(43.9%)
Other Materials	-	-	38	-	72	-	2 933	-	3 043	-	-	-	(100.0%)
Contracted services	28 041	28 041	6 050	21.6%	2 864	10.2%	59 101	210.8%	68 015	242.6%	493	6.2%	11 890.8%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	219 956	219 956	36 990	16.8%	50 299	22.9%	53 947	24.5%	141 235	64.2%	96 168	71.3%	(43.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	30 300	30 300	(109 330)		90 186		(85 202)		(104 345)		669 017		
Transfers recognised - capital	479 633	479 633	80 905	16.9%	81 966	17.1%	-	-	162 871	34.0%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	509 933	509 933	(28 425)		172 152		(85 202)		58 526		669 017		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	509 933	509 933	(28 425)		172 152		(85 202)		58 526		669 017		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	509 933	509 933	(28 425)		172 152		(85 202)		58 526		669 017		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	509 933	509 933	(28 425)		172 152		(85 202)		58 526		669 017		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	509 933	509 933	87 603	17.2%	6 729	1.3%	-	-	94 331	18.5%	808	91.3%	(100.0%)
National Government	479 633	479 633	77 706	16.2%	6 704	1.4%	-	-	84 410	17.6%	696	91.3%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	479 633	479 633	77 706	16.2%	6 704	1.4%	-	-	84 410	17.6%	696	91.3%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 300	30 300	9 896	32.7%	25	.1%	-	-	9 921	32.7%	112	92.1%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	509 933	509 933	87 603	17.2%	6 729	1.3%	-	-	94 331	18.5%	808	91.3%	(100.0%)
Governance and Administration	505 433	505 433	9 896	2.0%	25	-	-	-	9 921	2.0%	112	5.7%	(100.0%)
Executive & Council	481 433	481 433	1 786	.4%	-	-	-	-	1 786	.4%	112	.2%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	24 000	24 000	8 110	33.8%	25	.1%	-	-	8 135	33.9%	-	99.6%	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	4 500	4 500	77 706	1 726.8%	6 704	149.0%	-	-	84 410	1 875.8%	696	5 806.0%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	4 496	4 496	77 706	1 728.2%	6 704	149.1%	-	-	84 410	1 877.3%	696	5 855.4%	(100.0%)
Waste Water Management	4	4	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	1 523 234	1 523 234	680 727	44.7%	731 196	48.0%	263 786	17.3%	1 675 708	110.0%	425 673	102.0%	(38.0%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	178 068	178 068	36 262	20.4%	15 611	8.8%	3 786	2.1%	55 659	31.3%	30 406	32.4%	(87.5%)
Other revenue	111 552	111 552	384 064	344.3%	282 196	253.0%	84 674	75.9%	750 934	673.2%	108 343	290.4%	(21.8%)
Government - operating	743 733	743 733	176 537	23.7%	138 416	18.6%	104 053	14.0%	419 007	56.3%	175 364	99.6%	(40.7%)
Government - capital	479 633	479 633	82 548	17.2%	294 916	61.5%	71 272	14.9%	448 736	93.6%	110 430	59.4%	(35.5%)
Interest	10 249	10 249	1 316	12.8%	57	.6%	-	-	1 373	13.4%	1 130	26.8%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 013 302)	(1 013 302)	(639 981)	63.2%	(581 175)	57.4%	(471 586)	46.5%	(1 692 741)	167.1%	(596 434)	144.9%	(20.9%)
Suppliers and employees	(980 816)	(980 816)	(636 418)	64.9%	(581 175)	59.3%	(471 586)	48.1%	(1 689 179)	172.2%	(590 069)	154.0%	(20.1%)
Finance charges	(32 486)	(32 486)	(3 562)	11.0%	-	-	-	-	(3 562)	11.0%	(6 365)	11.8%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	509 933	509 933	40 746	8.0%	150 021	29.4%	(207 800)	(40.8%)	(17 032)	(3.3%)	(170 761)	(14.3%)	21.7%
Cash Flow from Investing Activities													
Receipts	-	-	20 000	-	-	-	-	-	20 000	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	20 000	-	-	-	-	-	20 000	-	-	-	-
Payments	(509 933)	(509 933)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(509 933)	(509 933)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(509 933)	(509 933)	20 000	(3.9%)	-	-	-	-	20 000	(3.9%)	-	(3.9%)	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(42 440)	-	-	-	-	-	(42 440)	-	-	-	-
Repayment of borrowing	-	-	(42 440)	-	-	-	-	-	(42 440)	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	(42 440)	-	-	-	-	-	(42 440)	-	-	-	-
Net Increase/(Decrease) in cash held	(0)	(0)	18 306	############	150 021	############	(207 800)	############	(39 472)	############	(170 761)	############	21.7%
Cash/cash equivalents at the year begin:	205 046	205 046	462 710	225.7%	481 016	234.6%	631 037	307.8%	462 710	225.7%	591 137	220.7%	6.7%
Cash/cash equivalents at the year end:	205 046	205 046	481 016	234.6%	631 037	307.8%	423 237	206.4%	423 237	206.4%	420 376	199.2%	.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	29 480	8.1%	14 562	4.0%	10 688	2.9%	311 459	85.1%	366 189	49.9%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 226	5.6%	6 794	2.9%	6 340	2.7%	208 149	88.8%	234 508	31.9%	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 936	8.6%	3 190	2.8%	3 104	2.7%	99 632	86.0%	115 861	15.8%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 270	7.1%	542	3.0%	486	2.7%	15 641	87.2%	17 938	2.4%	-	-	-
Total By Income Source	53 911	7.3%	25 087	3.4%	20 618	2.8%	634 881	86.4%	734 497	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	15 072	9.3%	6 986	4.3%	5 475	3.4%	134 100	83.0%	161 633	22.0%	-	-	-
Commercial	4 639	17.6%	1 361	5.2%	875	3.3%	19 448	73.9%	26 324	3.6%	-	-	-
Households	29 195	10.2%	14 886	5.2%	12 437	4.3%	229 834	80.3%	286 352	39.0%	-	-	-
Other	5 005	1.9%	1 854	.7%	1 830	.7%	251 498	96.7%	260 187	35.4%	-	-	-
Total By Customer Group	53 911	7.3%	25 087	3.4%	20 618	2.8%	634 881	86.4%	734 497	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	3 441	100.0%	3 441	(6.2%)
PAYE deductions	(8 670)	26.6%	(16 239)	49.8%	(7 783)	23.9%	78	(.2%)	(32 613)	59.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	(8 125)	100.0%	-	-	-	-	-	-	(8 125)	14.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(7 497)	61.7%	(1 695)	14.0%	(968)	8.0%	(1 983)	16.3%	(12 143)	22.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(5 672)	100.0%	-	-	-	-	-	-	(5 672)	10.3%
Total	(29 965)	54.4%	(17 934)	32.5%	(8 750)	15.9%	1 536	(2.8%)	(55 113)	100.0%

Contact Details

Municipal Manager	Mr Chris Magwanggana	043 701 4137
Financial Manager	Ms Sonia Kieck	043 701 5262

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: INXUBA YETHEMBA (EC131)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	252 494	252 494	90 375	35.8%	56 693	22.5%	68 090	27.0%	215 158	85.2%	23 018	63.2%	195.8%
Property rates	28 928	28 928	36 249	125.3%	(45)	(.2%)	-	-	36 205	125.2%	(15)	123.5%	(100.0%)
Property rates - penalties and collection charges	975	975	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	111 004	111 004	27 806	25.0%	34 881	31.4%	36 105	32.5%	98 792	89.0%	12 380	57.7%	191.6%
Service charges - water revenue	-	-	951	-	(939)	-	7	-	20	-	6	-	16.2%
Service charges - sanitation revenue	-	-	0	-	(0)	-	0	-	(0)	-	(0)	-	(500.0%)
Service charges - refuse revenue	18 754	18 754	4 534	24.2%	5 089	27.1%	3 280	17.5%	12 902	68.8%	-	-	(100.0%)
Service charges - other	11 403	11 403	(1 378)	(12.1%)	(273)	(2.4%)	(183)	(1.6%)	(1 834)	(16.1%)	6 934	-	(102.6%)
Rental of facilities and equipment	3 988	3 988	723	18.1%	493	12.4%	471	11.8%	1 687	42.3%	1 950	-	(75.8%)
Interest earned - external investments	109	109	79	73.1%	16	14.9%	89	82.3%	185	170.4%	21	84.0%	322.0%
Interest earned - outstanding debtors	8 570	8 570	1 870	21.8%	1 335	15.6%	1 454	17.0%	4 659	54.4%	(131)	59.8%	(1 207.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	657	657	118	17.9%	53	8.1%	48	7.3%	219	33.4%	732	156.4%	(93.5%)
Licences and permits	2 739	2 739	891	32.5%	1 549	56.5%	728	26.6%	3 168	115.7%	164	26.0%	343.9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	52 379	52 379	18 191	34.7%	14 248	27.2%	25 946	49.5%	58 385	111.5%	68	32.4%	38 209.1%
Other own revenue	10 664	10 664	339	3.2%	250	2.3%	145	1.4%	734	6.9%	910	103.8%	(84.1%)
Gains on disposal of PPE	2 324	2 324	-	-	36	1.5%	-	-	36	1.5%	-	-	-
Operating Expenditure	279 184	279 184	52 913	19.0%	41 995	15.0%	40 509	14.5%	135 418	48.5%	21 676	37.6%	86.9%
Employee related costs	70 655	70 655	18 300	25.9%	21 493	30.4%	12 126	17.2%	51 920	73.5%	8 727	51.9%	38.9%
Remuneration of councillors	8 343	8 343	2 038	24.4%	1 591	19.1%	1 032	12.4%	4 660	55.9%	656	50.9%	57.2%
Debt impairment	8 624	8 624	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	62 645	62 645	-	-	-	-	-	-	-	-	-	-	-
Finance charges	2 443	2 443	636	26.1%	18	.7%	4	.2%	658	26.9%	-	-	(100.0%)
Bulk purchases	73 200	73 200	14 204	19.4%	8 340	11.4%	16 564	22.6%	39 107	53.4%	5 994	47.3%	176.4%
Other Materials	3 942	3 942	-	-	-	-	-	-	-	-	-	-	-
Contracted services	5 726	5 726	-	-	-	-	-	-	-	-	177	24.6%	(100.0%)
Transfers and grants	2 225	2 225	-	-	-	-	-	-	-	-	2 304	-	(100.0%)
Other expenditure	41 381	41 381	17 735	42.9%	10 554	25.5%	10 783	26.1%	39 072	94.4%	3 818	38.5%	182.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(26 690)	(26 690)	37 462		14 697		27 581		79 740		1 342		
Transfers recognised - capital	15 369	15 369	-	-	-	-	-	-	-	-	857	(152.6%)	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(11 321)	(11 321)	37 462		14 697		27 581		79 740		2 199		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(11 321)	(11 321)	37 462		14 697		27 581		79 740		2 199		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(11 321)	(11 321)	37 462		14 697		27 581		79 740		2 199		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(11 321)	(11 321)	37 462		14 697		27 581		79 740		2 199		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	32 977	32 977	4 812	14.6%	5 037	15.3%	3 411	10.3%	13 260	40.2%	11 470	77.4%	(70.3%)
National Government	15 369	15 369	4 812	31.3%	5 037	32.8%	3 411	22.2%	13 260	86.3%	11 470	77.4%	(70.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	17 369	17 369	4 812	27.7%	5 037	29.0%	3 411	19.6%	13 260	76.3%	11 470	77.4%	(70.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 608	15 608	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	32 977	32 977	4 812	14.6%	5 037	15.3%	3 411	10.3%	13 260	40.2%	11 470	77.4%	(70.3%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 058	10 058	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	1 378	1 378	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	7 053	7 053	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	1 628	1 628	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 092	11 092	4 812	43.4%	5 037	45.4%	3 411	30.8%	13 260	119.5%	11 470	625.0%	(70.3%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	11 092	11 092	4 812	43.4%	5 037	45.4%	3 411	30.8%	13 260	119.5%	11 470	625.0%	(70.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	11 827	11 827	-	-	-	-	-	-	-	-	-	-	-
Electricity	11 827	11 827	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	240 267	240 267	48 022	20.0%	56 657	23.6%	27 022	11.2%	131 701	54.8%	18 694	############	44.5%
Property rates, penalties and collection charges	27 188	27 188	36 249	133.3%	(45)	(.2%)	(9)	-	36 196	133.1%	-	3 292 963 300.0%	(100.0%)
Service charges	129 467	129 467	(6 146)	(4.7%)	38 757	29.9%	12 977	10.0%	45 587	35.2%	14 202	-	(8.6%)
Other revenue	7 852	7 852	(546)	(7.0%)	2 345	29.9%	2 025	25.8%	3 823	48.7%	912	-	122.0%
Government - operating	42 713	42 713	16 516	38.7%	14 248	33.4%	9 092	21.3%	39 856	93.3%	2 718	-	234.6%
Government - capital	24 369	24 369	-	-	-	-	444	1.8%	444	1.8%	-	-	(100.0%)
Interest	8 679	8 679	1 950	22.5%	1 351	15.6%	2 493	28.7%	5 794	66.8%	862	578 242 300.0%	189.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(206 112)	(206 112)	(99 422)	48.2%	(42 155)	20.5%	(63 399)	30.8%	(204 976)	99.4%	(29 625)	-	114.0%
Suppliers and employees	(193 559)	(193 559)	(99 530)	51.4%	(42 138)	21.8%	(63 376)	32.7%	(205 044)	105.9%	(28 242)	-	124.4%
Finance charges	(10 417)	(10 417)	108	(1.0%)	(18)	.2%	(23)	.2%	68	(.7%)	-	-	(100.0%)
Transfers and grants	(2 136)	(2 136)	-	-	-	-	-	-	-	-	(1 383)	-	(100.0%)
Net Cash from/(used) Operating Activities	34 155	34 155	(51 400)	(150.5%)	14 502	42.5%	(36 377)	(106.5%)	(73 275)	(214.5%)	(10 930)	############	232.8%
Cash Flow from Investing Activities													
Receipts	-	-	4 696	-	36	-	(2)	-	4 729	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	36	-	(2)	-	33	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	4 696	-	-	-	-	-	4 696	-	-	-	-
Payments	(31 328)	(31 328)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(31 328)	(31 328)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(31 328)	(31 328)	4 696	(15.0%)	36	(.1%)	(2)	-	4 729	(15.1%)	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	(1 412)	-	7	-	8	-	(1 397)	-	(98)	(335 979 400.0%)	(108.5%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	(1 238)	-	-	-	-	-	(1 238)	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(174)	-	7	-	8	-	(159)	-	(98)	-	(108.5%)
Payments	-	-	(185)	-	-	-	-	-	(185)	-	-	-	-
Repayment of borrowing	-	-	(185)	-	-	-	-	-	(185)	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	(1 598)	-	7	-	8	-	(1 582)	-	(98)	(381 470 400.0%)	(108.5%)
Net Increase/(Decrease) in cash held	2 827	2 827	(48 302)	(1 708.5%)	14 544	514.5%	(36 371)	(1 286.5%)	(70 129)	(2 480.6%)	(11 029)	############	229.8%
Cash/cash equivalents at the year begin:	13 558	13 558	-	-	(48 302)	(356.3%)	(33 758)	(249.0%)	-	-	(49 856)	-	(32.3%)
Cash/cash equivalents at the year end:	16 385	16 385	(48 302)	(294.8%)	(33 758)	(206.0%)	(70 129)	(428.0%)	(70 129)	(428.0%)	(60 885)	############	15.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Mzwandile S Tantsi	048 801 5005
Financial Manager	Mr L.S Hanana	048 801 5011

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: INTSIKA YETHU (EC135)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	182 599	182 599	-	-	-	-	-	-	-	-	67 738	63.8%	(100.0%)
Property rates	3 609	3 609	-	-	-	-	-	-	-	-	670	59.2%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	692	692	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	5 489	5 489	-	-	-	-	-	-	-	-	159	6.8%	(100.0%)
Rental of facilities and equipment	747	747	-	-	-	-	-	-	-	-	289	910.1%	(100.0%)
Interest earned - external investments	309	309	-	-	-	-	-	-	-	-	178	268.4%	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	321	321	-	-	-	-	-	-	-	-	68	76.9%	(100.0%)
Licences and permits	964	964	-	-	-	-	-	-	-	-	312	46.4%	(100.0%)
Agency services	450	450	-	-	-	-	-	-	-	-	117	72.0%	(100.0%)
Transfers recognised - operational	166 235	166 235	-	-	-	-	-	-	-	-	52 796	35.6%	(100.0%)
Other own revenue	3 783	3 783	-	-	-	-	-	-	-	-	13 148	140.4%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	254 375	254 375	-	-	-	-	-	-	-	-	24 722	55.4%	(100.0%)
Employee related costs	103 388	103 388	-	-	-	-	-	-	-	-	15 220	83.8%	(100.0%)
Remuneration of councillors	14 464	14 464	-	-	-	-	-	-	-	-	2 672	-	(100.0%)
Debt impairment	1 809	1 809	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	30 070	30 070	-	-	-	-	-	-	-	-	-	-	-
Finance charges	38	38	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	1 056	1 056	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	4 080	4 080	-	-	-	-	-	-	-	-	77	-	(100.0%)
Other expenditure	99 470	99 470	-	-	-	-	-	-	-	-	6 754	42.3%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(71 776)	(71 776)	-		-		-		-		43 016		
Transfers recognised - capital	39 895	39 895	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(31 881)	(31 881)	-		-		-		-		43 016		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(31 881)	(31 881)	-		-		-		-		43 016		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(31 881)	(31 881)	-		-		-		-		43 016		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(31 881)	(31 881)	-		-		-		-		43 016		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	38 101	38 101	7 928	20.8%	2 591	6.8%	-	-	10 519	27.6%	2 593	42.8%	(100.0%)
National Government	37 901	37 901	7 928	20.9%	2 591	6.8%	-	-	10 519	27.8%	2 593	42.8%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 901	37 901	7 928	20.9%	2 591	6.8%	-	-	10 519	27.8%	2 593	42.8%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	200	200	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	38 101	38 101	7 928	20.8%	2 591	6.8%	-	-	10 519	27.6%	2 593	42.8%	(100.0%)
Governance and Administration	200	200	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	200	200	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	37 901	37 901	7 928	20.9%	2 591	6.8%	-	-	10 519	27.8%	2 593	45.3%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	37 901	37 901	7 928	20.9%	2 591	6.8%	-	-	10 519	27.8%	2 593	49.3%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	222 494	222 494	115 435	51.9%	104 503	47.0%	9 858	4.4%	229 795	103.3%	77 127	119.1%	(87.2%)
Property rates, penalties and collection charges	3 609	3 609	1 505	41.7%	613	17.0%	47	1.3%	2 164	60.0%	294	61.4%	(84.1%)
Service charges	692	692	433	62.6%	387	55.9%	17	2.5%	837	121.0%	60	131.2%	(71.2%)
Other revenue	11 754	11 754	33 083	281.5%	21 140	179.8%	9 784	83.2%	64 007	544.6%	23 628	95.0%	(58.6%)
Government - operating	166 235	166 235	70 162	42.2%	61 461	37.0%	-	-	131 622	79.2%	36 875	157.4%	(100.0%)
Government - capital	39 895	39 895	10 227	25.6%	20 771	52.1%	-	-	30 998	77.7%	16 255	134.5%	(100.0%)
Interest	309	309	25	8.1%	132	42.7%	9	3.0%	166	53.8%	15	176.9%	(38.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(214 673)	(214 673)	(116 990)	54.5%	(111 252)	51.8%	(10 157)	4.7%	(238 399)	111.1%	(69 868)	133.5%	(85.5%)
Suppliers and employees	(207 729)	(207 729)	(116 990)	56.3%	(111 252)	53.6%	(10 157)	4.9%	(238 399)	114.8%	(69 868)	418.1%	(85.5%)
Finance charges	(1 809)	(1 809)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 135)	(5 135)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	7 821	7 821	(1 555)	(19.9%)	(6 750)	(86.3%)	(299)	(3.8%)	(8 604)	(110.0%)	7 259	28.9%	(104.1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(39 700)	(39 700)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(39 700)	(39 700)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(39 700)	(39 700)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(31 879)	(31 879)	(1 555)	4.9%	(6 750)	21.2%	(299)	.9%	(8 604)	27.0%	7 259	28.9%	(104.1%)
Cash/cash equivalents at the year begin:	-	-	15	-	(1 540)	-	(8 290)	-	15	-	2 704	-	(406.6%)
Cash/cash equivalents at the year end:	(31 879)	(31 879)	(1 540)	4.8%	(8 290)	26.0%	(8 589)	26.9%	(8 589)	26.9%	9 962	30.0%	(186.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Zamxolo Shasha	047 874 8708
Financial Manager	Mr Mawethu Landingwe (Acting)	047 874 8739

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: EMALAHLENI (EC) (EC136)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	156 643	162 757	60 225	38.4%	44 914	28.7%	34 803	21.4%	139 942	86.0%	37 379	110.9%	(6.9%)
Property rates	4 391	4 429	4 375	99.6%	(2 160)	(49.2%)	1 471	33.2%	3 686	83.2%	182	104.2%	708.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	10 176	11 314	2 556	25.1%	2 710	26.6%	1 059	9.4%	6 325	55.9%	2 315	70.9%	(54.3%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	(0)	-	-	-	-	-	(0)	-	-	-	-
Service charges - refuse revenue	3 566	4 927	979	27.4%	1 259	35.3%	(2 522)	(51.2%)	(283)	(5.8%)	773	61.7%	(426.2%)
Service charges - other	-	-	-	-	-	-	10	-	10	-	28	-	(64.4%)
Rental of facilities and equipment	797	520	88	11.0%	193	24.2%	158	30.3%	438	84.2%	240	81.2%	(34.2%)
Interest earned - external investments	2 327	2 307	871	37.4%	466	20.0%	482	20.9%	1 819	78.8%	1 123	85.2%	(57.1%)
Interest earned - outstanding debtors	2 767	4 833	1 182	42.7%	1 247	45.1%	697	14.4%	3 126	64.7%	1 153	69.2%	(39.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	123	98	34	27.6%	18	14.6%	12	11.7%	64	64.8%	19	33.2%	(39.2%)
Licences and permits	833	917	184	22.1%	134	16.1%	217	23.7%	535	58.4%	146	47.3%	48.6%
Agency services	1 345	65	17	1.3%	15	1.1%	17	25.6%	49	75.5%	11	63.2%	55.6%
Transfers recognised - operational	129 830	132 741	49 539	38.2%	40 893	31.5%	32 498	24.5%	122 931	92.6%	31 105	117.3%	4.5%
Other own revenue	488	606	401	82.2%	137	28.2%	704	116.3%	1 243	205.2%	285	97.7%	147.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Operating Expenditure	189 298	195 916	41 330	21.8%	44 355	23.4%	43 671	22.3%	129 356	66.0%	38 431	53.1%	13.6%
Employee related costs	62 015	62 957	13 783	22.2%	14 047	22.7%	14 444	22.9%	42 274	67.1%	12 532	63.2%	15.3%
Remuneration of councillors	11 728	11 137	2 656	22.6%	2 747	23.4%	2 969	26.7%	8 372	75.2%	2 985	74.8%	(.5%)
Debt impairment	2 526	2 526	629	24.9%	629	24.9%	629	24.9%	1 887	74.7%	324	37.5%	94.3%
Depreciation and asset impairment	24 997	24 854	6 188	24.8%	6 188	24.8%	6 179	24.9%	18 555	74.7%	6 058	74.8%	2.0%
Finance charges	850	657	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	18 650	17 495	5 174	27.7%	2 696	14.5%	2 090	11.9%	9 961	56.9%	3 239	59.1%	(35.5%)
Other Materials	-	5 720	-	-	-	-	387	6.8%	387	6.8%	-	-	(100.0%)
Contracted services	3 956	4 275	900	22.7%	1 078	27.2%	645	15.1%	2 622	61.3%	486	52.2%	32.5%
Transfers and grants	3 672	21 818	1 810	49.3%	2 968	80.8%	4 103	18.8%	8 880	40.7%	2 946	164.1%	39.3%
Other expenditure	60 904	44 477	10 191	16.7%	14 001	23.0%	12 225	27.5%	36 418	81.9%	9 862	31.9%	24.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(32 656)	(33 159)	18 894		559		(8 868)		10 585		(1 052)		
Transfers recognised - capital	32 670	33 170	519	1.6%	3 372	10.3%	10 083	30.4%	13 974	42.1%	12 281	52.6%	(17.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	14	11	19 413		3 931		1 215		24 559		11 229		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	14	11	19 413		3 931		1 215		24 559		11 229		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	14	11	19 413		3 931		1 215		24 559		11 229		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	14	11	19 413		3 931		1 215		24 559		11 229		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	41 470	43 832	1 310	3.2%	4 064	9.8%	10 727	24.5%	16 102	36.7%	3 466	53.1%	209.5%
National Government	32 670	30 850	26	.1%	1 719	5.3%	8 991	29.1%	10 736	34.8%	924	46.2%	873.1%
Provincial Government	-	3 000	-	-	410	-	-	-	410	13.7%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 670	33 850	26	.1%	2 129	6.5%	8 991	26.6%	11 146	32.9%	924	47.5%	873.1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 800	9 982	1 284	14.6%	1 814	20.6%	1 736	17.4%	4 834	48.4%	2 542	52.1%	(31.7%)
Public contributions and donations	-	-	-	-	122	-	-	-	122	-	-	-	-
Capital Expenditure Standard Classification	41 470	43 832	1 310	3.2%	4 064	9.8%	10 727	24.5%	16 102	36.7%	3 466	53.1%	209.5%
Governance and Administration	6 700	7 500	852	12.7%	550	8.2%	1 038	13.8%	2 440	32.5%	1 763	44.6%	(41.1%)
Executive & Council	4 500	5 000	677	15.0%	-	-	259	5.2%	935	18.7%	616	74.4%	(58.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	427	170.8%	(100.0%)
Corporate Services	2 200	2 500	176	8.0%	550	25.0%	779	31.2%	1 505	60.2%	721	10.0%	8.1%
Community and Public Safety	6 414	12 235	432	6.7%	2 268	35.4%	3 365	27.5%	6 064	49.6%	988	50.9%	240.5%
Community & Social Services	6 414	7 469	432	6.7%	2 268	35.4%	1 256	16.8%	3 955	53.0%	988	50.2%	27.1%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	55.1%	-
Public Safety	-	4 765	-	-	-	-	2 109	44.3%	2 109	44.3%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 002	21 982	26	.1%	821	3.9%	6 325	28.8%	7 172	32.6%	715	40.7%	784.8%
Planning and Development	-	-	-	-	-	-	276	-	276	-	383	-	(28.0%)
Road Transport	21 002	21 982	26	.1%	821	3.9%	6 049	27.5%	6 896	31.4%	332	37.5%	1 724.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	7 354	2 115	-	-	426	5.8%	-	-	426	20.1%	-	382.3%	-
Electricity	2 865	127	-	-	426	14.9%	-	-	426	335.5%	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	4 488	1 988	-	-	-	-	-	-	-	-	-	385.4%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	179 003	195 927	62 632	35.0%	48 286	27.0%	50 659	25.9%	161 577	82.5%	48 941	85.0%	3.5%
Property rates, penalties and collection charges	2 313	4 429	4 648	200.9%	(2 160)	(93.4%)	1 682	38.0%	4 170	94.2%	722	624.1%	132.9%
Service charges	7 617	16 241	5 150	67.6%	3 969	52.1%	(847)	(5.2%)	8 272	50.9%	2 060	166.1%	(141.1%)
Other revenue	2 789	2 292	724	26.0%	498	17.9%	1 175	51.2%	2 396	104.5%	694	71.3%	69.4%
Government - operating	129 829	132 654	49 539	38.2%	40 893	31.5%	37 380	28.2%	127 813	96.4%	30 908	83.1%	20.9%
Government - capital	32 670	33 170	519	1.6%	3 372	10.3%	10 074	30.4%	13 965	42.1%	12 281	58.6%	(18.0%)
Interest	3 784	7 140	2 052	54.2%	1 713	45.3%	1 195	16.7%	4 961	69.5%	2 277	77.1%	(47.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(163 096)	(168 436)	(45 797)	28.1%	(38 165)	23.4%	(40 369)	24.0%	(124 331)	73.8%	(25 863)	42.7%	56.1%
Suppliers and employees	(158 574)	(148 331)	(43 987)	27.7%	(35 197)	22.2%	(36 266)	24.4%	(115 450)	77.8%	(23 461)	39.0%	54.6%
Finance charges	(850)	(850)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 672)	(19 255)	(1 810)	49.3%	(2 968)	80.8%	(4 103)	21.3%	(8 880)	46.1%	(2 402)	-	70.8%
Net Cash from/(used) Operating Activities	15 906	27 492	16 835	105.8%	10 121	63.6%	10 291	37.4%	37 247	135.5%	23 078	277.6%	(55.4%)
Cash Flow from Investing Activities													
Receipts	-	-	(32)	-	(15)	-	-	-	(47)	-	-	(8 103.1%)	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(32)	-	(15)	-	-	-	(47)	-	-	-	-
Payments	(41 470)	(43 832)	(1 310)	3.2%	(4 064)	9.8%	(10 727)	24.5%	(16 102)	36.7%	(3 466)	14.9%	209.5%
Capital assets	(41 470)	(43 832)	(1 310)	3.2%	(4 064)	9.8%	(10 727)	24.5%	(16 102)	36.7%	(3 466)	14.9%	209.5%
Net Cash from/(used) Investing Activities	(41 470)	(43 832)	(1 342)	3.2%	(4 079)	9.8%	(10 727)	24.5%	(16 149)	36.8%	(3 466)	82.1%	209.5%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(263)	-	(120)	45.6%	(123)	46.8%	(82)	-	(325)	-	(48)	(207.8%)	71.6%
Repayment of borrowing	(263)	-	(120)	45.6%	(123)	46.8%	(82)	-	(325)	-	(48)	(207.8%)	71.6%
Net Cash from/(used) Financing Activities	(263)	-	(120)	45.6%	(123)	46.8%	(82)	-	(325)	-	(48)	(207.8%)	71.6%
Net Increase/(Decrease) in cash held	(25 827)	(16 341)	15 373	(59.5%)	5 919	(22.9%)	(519)	3.2%	20 773	(127.1%)	19 564	(368.0%)	(102.7%)
Cash/cash equivalents at the year begin:	16 578	16 578	28 296	170.7%	43 668	263.4%	49 587	299.1%	28 296	170.7%	68 137	100.0%	(27.2%)
Cash/cash equivalents at the year end:	(9 248)	237	43 668	(472.2%)	49 587	(536.2%)	49 068	20 672.3%	49 068	20 672.3%	87 701	529.0%	(44.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	223	8.0%	184	6.6%	178	6.4%	2 197	79.0%	2 782	4.7%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	397	2.5%	313	2.0%	296	1.9%	14 684	93.6%	15 689	26.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	588	1.5%	551	1.4%	541	1.4%	37 012	95.7%	38 692	65.3%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	57	2.7%	67	3.2%	46	2.2%	1 928	91.9%	2 099	3.5%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	0	100.0%	0	-	-	-	-
Total By Income Source	1 266	2.1%	1 114	1.9%	1 061	1.8%	55 821	94.2%	59 262	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	292	4.1%	246	3.4%	216	3.0%	6 403	89.5%	7 157	12.1%	-	-	-
Commercial	277	3.6%	164	2.1%	153	2.0%	7 111	92.3%	7 704	13.0%	-	-	-
Households	653	1.5%	656	1.5%	637	1.5%	41 258	95.5%	43 203	72.9%	-	-	-
Other	43	3.6%	49	4.1%	56	4.6%	1 049	87.6%	1 198	2.0%	-	-	-
Total By Customer Group	1 266	2.1%	1 114	1.9%	1 061	1.8%	55 821	94.2%	59 262	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	8	100.0%	-	-	-	-	-	-	8	100.0%
Total	8	100.0%	-	-	-	-	-	-	8	100.0%

Contact Details

Municipal Manager	Dr S W Vatala	047 878 0020
Financial Manager	Mr G P de Jager	047 878 2011

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ENGCOBO (EC137)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	163 334	209 037	63 719	39.0%	53 858	33.0%	36 612	17.5%	154 189	73.8%	40 652	91.2%	(9.9%)
Property rates	3 800	3 867	1 247	32.8%	1 201	31.6%	410	10.6%	2 857	73.9%	408	88.1%	.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	(1)	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	849	850	156	18.3%	199	23.4%	176	20.7%	530	62.4%	204	61.7%	(13.7%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	270	-	34	12.6%	30	11.1%	35	-	99	-	33	24.3%	6.9%
Interest earned - external investments	5 500	5 500	1 507	27.4%	1 223	22.2%	1 437	26.1%	4 167	75.8%	1 378	100.3%	4.3%
Interest earned - outstanding debtors	400	400	84	21.1%	108	26.9%	133	33.1%	325	81.2%	60	-	120.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	50	350	1	2.2%	210	419.1%	242	69.1%	452	129.3%	1	9.7%	18 495.2%
Licences and permits	6 500	-	1 096	16.9%	823	12.7%	796	-	2 714	-	1 341	58.6%	(40.7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	144 507	118 871	54 534	37.7%	44 527	30.8%	32 721	27.5%	131 782	110.9%	34 212	100.0%	(4.4%)
Other own revenue	1 459	79 199	5 060	347.0%	5 539	379.8%	663	.8%	11 262	14.2%	3 014	63.5%	(78.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	190 972	199 851	33 239	17.4%	34 333	18.0%	34 699	17.4%	102 271	51.2%	31 807	45.9%	9.1%
Employee related costs	57 993	73 073	12 450	21.5%	12 769	22.0%	14 127	19.3%	39 346	53.8%	11 922	74.0%	18.5%
Remuneration of councillors	12 287	13 277	3 268	26.6%	3 321	27.0%	3 439	25.9%	10 028	75.5%	3 500	78.4%	(1.8%)
Debt impairment	2 800	2 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	40 000	40 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	4 920	14 672	1 269	25.8%	555	11.3%	1 294	8.8%	3 118	21.3%	1 407	55.8%	(8.0%)
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	3 000	3 000	416	13.9%	887	29.6%	940	31.3%	2 242	74.7%	777	63.6%	20.9%
Other expenditure	69 973	53 828	15 837	22.6%	16 800	24.0%	14 899	27.7%	47 536	88.3%	14 200	46.8%	4.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(27 638)	9 186	30 480		19 525		1 913		51 918		8 845		
Transfers recognised - capital	80 431	80 431	9 450	11.7%	25 000	31.1%	29 202	36.3%	63 652	79.1%	7 548	100.0%	286.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	52 793	89 617	39 930		44 525		31 115		115 570		16 393		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	52 793	89 617	39 930		44 525		31 115		115 570		16 393		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	52 793	89 617	39 930		44 525		31 115		115 570		16 393		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	52 793	89 617	39 930		44 525		31 115		115 570		16 393		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	95 615	103 316	15 111	15.8%	18 272	19.1%	15 553	15.1%	48 936	47.4%	12 650	43.5%	23.0%
National Government	80 431	57 304	6 804	8.5%	10 322	12.8%	12 594	22.0%	29 721	51.9%	11 782	61.4%	6.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	80 431	57 304	6 804	8.5%	10 322	12.8%	12 594	22.0%	29 721	51.9%	11 782	61.4%	6.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 184	46 012	8 307	54.7%	7 950	52.4%	2 959	6.4%	19 215	41.8%	868	18.6%	241.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	95 615	103 316	15 111	15.8%	18 272	19.1%	15 553	15.1%	48 936	47.4%	12 650	43.5%	23.0%
Governance and Administration	4 870	3 685	808	16.6%	1 927	39.6%	505	13.7%	3 240	87.9%	287	29.0%	76.0%
Executive & Council	2 050	1 224	483	23.6%	1 304	63.6%	52	4.3%	1 839	150.3%	123	19.2%	(57.5%)
Budget & Treasury Office	420	310	42	10.0%	22	5.2%	203	65.4%	267	86.0%	76	40.9%	165.3%
Corporate Services	2 400	2 151	283	11.8%	601	25.0%	250	11.6%	1 134	52.7%	87	32.9%	187.0%
Community and Public Safety	9 654	3 335	924	9.6%	2 907	30.1%	1 530	45.9%	5 361	160.8%	-	.6%	(100.0%)
Community & Social Services	9 654	3 335	924	9.6%	2 907	30.1%	1 530	45.9%	5 361	160.8%	-	.6%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	51 091	76 295	13 378	26.2%	8 927	17.5%	6 042	7.9%	28 347	37.2%	12 363	57.5%	(51.1%)
Planning and Development	2 450	4 337	135	5.5%	162	6.6%	474	10.9%	771	17.8%	363	57.3%	30.6%
Road Transport	48 641	71 958	13 243	27.2%	8 765	18.0%	5 568	7.7%	27 576	38.3%	12 000	57.5%	(53.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	30 000	20 000	-	-	4 512	15.0%	7 477	37.4%	11 988	59.9%	-	-	(100.0%)
Electricity	30 000	20 000	-	-	4 512	15.0%	7 477	37.4%	11 988	59.9%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	243 767	243 767	73 169	30.0%	93 762	38.5%	73 241	30.0%	240 172	98.5%	48 200	93.4%	52.0%
Property rates, penalties and collection charges	3 800	3 800	1 247	32.8%	1 201	31.6%	410	10.8%	2 857	75.2%	408	88.1%	.5%
Service charges	850	850	156	18.3%	199	23.4%	176	20.7%	530	62.4%	204	61.7%	(13.7%)
Other revenue	18 679	18 679	6 191	33.1%	6 601	35.3%	8 562	45.8%	21 355	114.3%	4 389	63.0%	95.1%
Government - operating	134 507	134 507	56 659	42.1%	44 527	33.1%	33 321	24.8%	134 507	100.0%	34 212	100.0%	(2.6%)
Government - capital	80 431	80 431	7 325	9.1%	39 904	49.6%	29 202	36.3%	76 431	95.0%	7 548	100.0%	286.9%
Interest	5 500	5 500	1 591	28.9%	1 330	24.2%	1 570	28.5%	4 491	81.7%	1 438	102.9%	9.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(148 128)	(148 128)	(33 242)	22.4%	(34 403)	23.2%	(36 410)	24.6%	(104 055)	70.2%	(31 807)	59.2%	14.5%
Suppliers and employees	(145 128)	(145 128)	(32 826)	22.6%	(33 516)	23.1%	(35 470)	24.4%	(101 812)	70.2%	(30 760)	59.1%	15.3%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 000)	(3 000)	(416)	13.9%	(887)	29.6%	(940)	31.3%	(2 242)	74.7%	(1 047)	66.0%	(10.2%)
Net Cash from/(used) Operating Activities	95 638	95 638	39 927	41.7%	59 359	62.1%	36 831	38.5%	136 118	142.3%	16 393	147.1%	124.7%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(95 615)	(95 615)	(15 111)	15.8%	(18 272)	19.1%	(15 553)	16.3%	(48 936)	51.2%	(13 238)	48.3%	17.5%
Capital assets	(95 615)	(95 615)	(15 111)	15.8%	(18 272)	19.1%	(15 553)	16.3%	(48 936)	51.2%	(13 238)	48.3%	17.5%
Net Cash from/(used) Investing Activities	(95 615)	(95 615)	(15 111)	15.8%	(18 272)	19.1%	(15 553)	16.3%	(48 936)	51.2%	(13 238)	48.3%	17.5%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	23	23	24 816	107 309.3%	41 087	177 667.9%	21 278	92 007.5%	87 181	376 984.7%	3 155	6 193.8%	574.5%
Cash/cash equivalents at the year begin:	40 155	-	79 323	197.5%	104 139	259.3%	145 227	-	79 323	-	143 330	100.0%	1.3%
Cash/cash equivalents at the year end:	40 178	23	104 139	259.2%	145 227	361.5%	166 504	719 987.4%	166 504	719 987.4%	146 485	278.6%	13.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	29	.6%	30	.6%	29	.6%	4 843	98.2%	4 932	83.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	128	13.1%	47	4.8%	43	4.4%	763	77.8%	981	16.5%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	25	100.0%	25	.4%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	158	2.7%	77	1.3%	72	1.2%	5 631	94.8%	5 938	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(22)	(10.1%)	4	1.9%	2	1.0%	230	107.1%	215	3.6%	-	-	-
Commercial	42	1.8%	36	1.6%	30	1.3%	2 158	95.2%	2 266	38.2%	-	-	-
Households	138	4.0%	37	1.1%	40	1.1%	3 244	93.8%	3 457	58.2%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	158	2.7%	77	1.3%	72	1.2%	5 631	94.8%	5 938	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 726	91.2%	-	-	-	-	264	8.8%	2 990	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 726	91.2%	-	-	-	-	264	8.8%	2 990	100.0%

Contact Details

Municipal Manager	Silamko Mahlasela	047 548 5601
Financial Manager	M Matomane	047 548 5604

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SAKHISIZWE (EC138)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	90 946	90 946	38 165	42.0%	19 227	21.1%	22 043	24.2%	79 436	87.3%	66 284	141.9%	(66.7%)
Property rates	5 452	5 452	8 424	154.5%	643	11.8%	938	17.2%	10 005	183.5%	614	93.4%	52.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	11 385	11 385	2 164	19.0%	1 158	10.2%	1 562	13.7%	4 883	42.9%	2 340	59.2%	(33.3%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 691	3 691	802	21.7%	405	11.0%	605	16.4%	1 813	49.1%	592	68.0%	2.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 076	1 076	99	9.2%	16	1.5%	19	1.7%	134	12.4%	28	10.7%	(32.8%)
Interest earned - external investments	456	456	275	60.2%	59	12.8%	147	32.3%	481	105.4%	332	178.2%	(55.6%)
Interest earned - outstanding debtors	2 375	2 375	1 096	46.2%	865	36.4%	1 320	55.6%	3 281	138.2%	770	110.6%	71.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	25	25	1	5.9%	15	60.0%	31	125.9%	47	191.8%	1	48.4%	2 272.3%
Licences and permits	-	-	13	-	184	-	204	-	401	-	-	-	(100.0%)
Agency services	877	877	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	62 232	62 232	24 822	39.9%	15 778	25.4%	17 100	27.5%	57 700	92.7%	61 142	175.3%	(72.0%)
Other own revenue	3 379	3 379	469	13.9%	106	3.1%	116	3.4%	691	20.4%	464	38.2%	(75.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	1	-	(100.0%)
Operating Expenditure	93 202	93 202	21 845	23.4%	15 455	16.6%	17 417	18.7%	54 718	58.7%	25 091	68.0%	(30.6%)
Employee related costs	34 309	34 309	8 474	24.7%	5 834	17.0%	7 993	23.3%	22 300	65.0%	9 682	71.2%	(17.4%)
Remuneration of councillors	6 496	6 496	1 440	22.2%	879	13.5%	1 299	20.0%	3 617	55.7%	1 704	81.4%	(23.7%)
Debt impairment	4 180	4 180	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 097	9 097	0	-	-	-	-	-	0	-	-	-	-
Finance charges	463	463	132	28.4%	77	16.6%	107	23.2%	316	68.3%	20	19.4%	430.7%
Bulk purchases	9 278	9 278	3 515	37.9%	1 647	17.7%	2 388	25.7%	7 550	81.4%	3 333	95.7%	(28.3%)
Other Materials	3 498	3 498	450	12.9%	-	-	-	-	450	12.9%	462	50.5%	(100.0%)
Contracted services	2 015	2 015	500	24.8%	500	24.8%	499	24.8%	1 499	74.4%	527	105.1%	(5.3%)
Transfers and grants	-	-	1 849	-	877	-	1 454	-	4 180	-	1 747	115.1%	(16.8%)
Other expenditure	23 866	23 866	5 484	23.0%	5 642	23.6%	3 677	15.4%	14 804	62.0%	7 616	80.3%	(51.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 256)	(2 256)	16 320		3 772		4 626		24 718		41 193		
Transfers recognised - capital	18 662	18 662	2 389	12.8%	281	1.5%	5 022	26.9%	7 691	41.2%	5 067	40.1%	(.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	16 406	16 406	18 709		4 053		9 648		32 410		46 260		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	16 406	16 406	18 709		4 053		9 648		32 410		46 260		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	16 406	16 406	18 709		4 053		9 648		32 410		46 260		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	16 406	16 406	18 709		4 053		9 648		32 410		46 260		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	19 182	19 182	758	4.0%	924	4.8%	3 403	17.7%	5 085	26.5%	4 137	58.5%	(17.7%)
National Government	18 662	18 662	758	4.1%	361	1.9%	3 341	17.9%	4 460	23.9%	4 137	54.8%	(19.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	18 662	18 662	758	4.1%	361	1.9%	3 341	17.9%	4 460	23.9%	4 137	54.8%	(19.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	520	520	-	-	563	108.2%	62	11.9%	625	120.1%	-	203.7%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	19 182	19 182	758	4.0%	924	4.8%	3 403	17.7%	5 085	26.5%	4 137	58.5%	(17.7%)
Governance and Administration	500	500	-	-	563	112.5%	62	12.4%	625	124.9%	-	18.6%	(100.0%)
Executive & Council	100	100	-	-	-	-	-	-	-	-	-	34.1%	-
Budget & Treasury Office	250	250	-	-	563	225.1%	9	3.7%	572	228.8%	-	.2%	(100.0%)
Corporate Services	150	150	-	-	-	-	53	35.1%	53	35.1%	-	-	(100.0%)
Community and Public Safety	4 062	4 062	-	-	-	-	1 881	46.3%	1 881	46.3%	-	253.1%	(100.0%)
Community & Social Services	2 500	2 500	-	-	-	-	1 881	75.2%	1 881	75.2%	-	253.1%	(100.0%)
Sport And Recreation	1 562	1 562	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 610	12 610	758	6.0%	361	2.9%	1 049	8.3%	2 168	17.2%	4 137	60.7%	(74.6%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	12 610	12 610	758	6.0%	361	2.9%	1 049	8.3%	2 168	17.2%	4 137	60.7%	(74.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 010	2 010	-	-	-	-	411	20.4%	411	20.4%	-	25.7%	(100.0%)
Electricity	2 010	2 010	-	-	-	-	411	20.4%	411	20.4%	-	25.7%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	109 608	109 608	40 241	36.7%	21 237	19.4%	26 506	24.2%	87 983	80.3%	72 270	144.6%	(63.3%)
Property rates, penalties and collection charges	5 452	5 452	8 569	157.2%	1 097	20.1%	938	17.2%	10 605	194.5%	614	192.3%	52.8%
Service charges	15 076	15 076	3 531	23.4%	1 764	11.7%	1 608	10.7%	6 903	45.8%	2 932	153.9%	(45.2%)
Other revenue	5 356	5 356	890	16.6%	767	14.3%	370	6.9%	2 026	37.8%	1 413	158.3%	(73.8%)
Government - operating	62 232	62 232	24 138	38.8%	16 169	26.0%	17 100	27.5%	57 407	92.2%	61 142	172.9%	(72.0%)
Government - capital	18 662	18 662	1 945	10.4%	281	1.5%	5 022	26.9%	7 247	38.8%	5 067	40.2%	(.9%)
Interest	2 831	2 831	1 168	41.2%	1 159	40.9%	1 468	51.8%	3 795	134.0%	1 102	219.6%	33.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(79 462)	(79 462)	(34 991)	44.0%	(16 903)	21.3%	(22 416)	28.2%	(74 309)	93.5%	(73 373)	156.7%	(69.4%)
Suppliers and employees	(76 795)	(76 795)	(33 882)	44.1%	(15 734)	20.5%	(20 854)	27.2%	(70 471)	91.8%	(28 153)	94.9%	(25.9%)
Finance charges	-	-	(91)	-	(77)	-	(107)	-	(276)	-	(44)	31.6%	142.6%
Transfers and grants	(2 667)	(2 667)	(1 017)	38.1%	(1 091)	40.9%	(1 454)	54.5%	(3 562)	133.6%	(45 176)	-	(96.8%)
Net Cash from/(used) Operating Activities	30 147	30 147	5 250	17.4%	4 334	14.4%	4 090	13.6%	13 674	45.4%	(1 103)	106.7%	(470.9%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	11	17.2%	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	11	17.2%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(19 182)	(19 182)	(2 434)	12.7%	(2 522)	13.1%	(3 403)	17.7%	(8 359)	43.6%	(4 383)	60.1%	(22.4%)
Capital assets	(19 182)	(19 182)	(2 434)	12.7%	(2 522)	13.1%	(3 403)	17.7%	(8 359)	43.6%	(4 383)	60.1%	(22.4%)
Net Cash from/(used) Investing Activities	(19 182)	(19 182)	(2 434)	12.7%	(2 522)	13.1%	(3 403)	17.7%	(8 359)	43.6%	(4 373)	60.3%	(22.2%)
Cash Flow from Financing Activities													
Receipts	1 091	1 091	273	25.0%	89	8.2%	(4)	(.4%)	358	32.8%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 091	1 091	273	25.0%	91	8.3%	-	-	364	33.3%	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	(2)	-	(4)	-	(6)	-	-	-	(100.0%)
Payments	(2 017)	(2 017)	(542)	26.9%	(464)	23.0%	(515)	25.5%	(1 521)	75.4%	(126)	33.6%	309.1%
Repayment of borrowing	(2 017)	(2 017)	(542)	26.9%	(464)	23.0%	(515)	25.5%	(1 521)	75.4%	(126)	33.6%	309.1%
Net Cash from/(used) Financing Activities	(926)	(926)	(269)	29.0%	(375)	40.5%	(520)	56.1%	(1 163)	125.6%	(126)	33.7%	312.5%
Net Increase/(Decrease) in cash held	10 038	10 038	2 547	25.4%	1 437	14.3%	168	1.7%	4 152	41.4%	(5 601)	(2 322.8%)	(103.0%)
Cash/cash equivalents at the year begin:	1 000	1 000	8	.8%	2 555	255.5%	3 992	399.2%	8	.8%	17 466	(.2%)	(77.1%)
Cash/cash equivalents at the year end:	11 038	11 038	2 555	23.1%	3 992	36.2%	4 159	37.7%	4 159	37.7%	11 864	(184.0%)	(64.9%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Thembeni Samuel	047 877 5308
Financial Manager	Mr Peter H Steyn	045 931 1011

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ENOCH MGIJIMA (EC139)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	-	-	68 665	-	101 772	-	148 813	-	319 251	-	-	-	(100.0%)
Property rates	-	-	-	-	440	-	118	-	558	-	-	-	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	18 110	-	37 414	-	69 742	-	125 265	-	-	-	(100.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	3 322	-	7 610	-	11 897	-	22 829	-	-	-	(100.0%)
Service charges - other	-	-	0	-	-	-	1	-	1	-	-	-	(100.0%)
Rental of facilities and equipment	-	-	228	-	454	-	714	-	1 396	-	-	-	(100.0%)
Interest earned - external investments	-	-	448	-	1 343	-	995	-	2 786	-	-	-	(100.0%)
Interest earned - outstanding debtors	-	-	2 640	-	4 654	-	5 684	-	12 978	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	7	-	85	-	92	-	184	-	-	-	(100.0%)
Licences and permits	-	-	323	-	693	-	1 333	-	2 348	-	-	-	(100.0%)
Agency services	-	-	682	-	905	-	1 695	-	3 281	-	-	-	(100.0%)
Transfers recognised - operational	-	-	42 609	-	46 851	-	56 254	-	145 714	-	-	-	(100.0%)
Other own revenue	-	-	297	-	1 323	-	286	-	1 905	-	-	-	(100.0%)
Gains on disposal of PPE	-	-	0	-	0	-	4	-	4	-	-	-	(100.0%)
Operating Expenditure	-	-	39 243	-	153 056	-	117 665	-	309 963	-	-	-	(100.0%)
Employee related costs	-	-	22 489	-	53 547	-	53 037	-	129 073	-	-	-	(100.0%)
Remuneration of councillors	-	-	2 038	-	3 810	-	8 013	-	13 861	-	-	-	(100.0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	10	-	6	-	16	-	-	-	(100.0%)
Bulk purchases	-	-	2 718	-	67 373	-	28 234	-	98 325	-	-	-	(100.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	1 786	-	2 300	-	993	-	5 080	-	-	-	(100.0%)
Transfers and grants	-	-	554	-	1 585	-	5 103	-	7 242	-	-	-	(100.0%)
Other expenditure	-	-	9 659	-	24 432	-	22 154	-	56 244	-	-	-	(100.0%)
Loss on disposal of PPE	-	-	-	-	(2)	-	126	-	124	-	-	-	(100.0%)
Surplus/(Deficit)	-	-	29 422		(51 283)		31 149		9 288		-		
Transfers recognised - capital	-	-	-	-	15 023	-	12 374	-	27 397	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	-	29 422		(36 260)		43 522		36 684		-		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	-	29 422		(36 260)		43 522		36 684		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	-	29 422		(36 260)		43 522		36 684		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	29 422		(36 260)		43 522		36 684		-		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	-	106 170	17 505	-	27 971	-	13 729	12.9%	59 206	55.8%	-	-	(100.0%)
National Government	-	60 960	5 446	-	16 660	-	6 502	10.7%	28 608	46.9%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	4 000	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	64 960	5 446	-	16 660	-	6 502	10.0%	28 608	44.0%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	41 209	12 059	-	11 312	-	7 227	17.5%	30 598	74.3%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	-	106 170	17 505	-	27 971	-	13 729	12.9%	59 206	55.8%	-	-	(100.0%)
Governance and Administration	-	12 560	1 960	-	3 445	-	1 903	15.2%	7 308	58.2%	-	-	(100.0%)
Executive & Council	-	-	-	-	910	-	-	-	910	-	-	-	-
Budget & Treasury Office	-	12 560	1 960	-	955	-	739	5.9%	3 653	29.1%	-	-	(100.0%)
Corporate Services	-	-	-	-	1 580	-	1 165	-	2 745	-	-	-	(100.0%)
Community and Public Safety	-	21 137	254	-	2 826	-	2 627	12.4%	5 706	27.0%	-	-	(100.0%)
Community & Social Services	-	14 350	254	-	1 271	-	1 431	10.0%	2 956	20.6%	-	-	(100.0%)
Sport And Recreation	-	6 787	-	-	1 555	-	1 196	17.6%	2 750	40.5%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	38 984	6 336	-	15 764	-	8 180	21.0%	30 281	77.7%	-	-	(100.0%)
Planning and Development	-	13 311	2 251	-	1 566	-	254	1.9%	4 071	30.6%	-	-	(100.0%)
Road Transport	-	25 674	4 085	-	14 199	-	7 926	30.9%	26 210	102.1%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	33 489	8 955	-	5 936	-	1 019	3.0%	15 910	47.5%	-	-	(100.0%)
Electricity	-	31 259	8 955	-	5 936	-	1 019	3.3%	15 910	50.9%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	2 230	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	-	649 780	108 551	-	129 950	-	220 608	34.0%	459 109	70.7%	-	-	(100.0%)
Property rates, penalties and collection charges	-	73 837	8 399	-	15 890	-	15 843	21.5%	40 131	54.4%	-	-	(100.0%)
Service charges	-	226 295	31 652	-	53 159	-	47 095	20.8%	131 906	58.3%	-	-	(100.0%)
Other revenue	-	30 861	8 113	-	12 526	-	11 167	36.2%	31 806	103.1%	-	-	(100.0%)
Government - operating	-	237 476	42 762	-	46 227	-	98 892	41.6%	187 881	79.1%	-	-	(100.0%)
Government - capital	-	71 564	16 411	-	-	-	45 257	63.2%	61 668	86.2%	-	-	(100.0%)
Interest	-	9 748	1 215	-	2 148	-	2 354	24.2%	5 717	58.7%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(682 286)	(84 485)	-	(155 043)	-	(117 637)	17.2%	(357 166)	52.3%	-	-	(100.0%)
Suppliers and employees	-	(277 049)	(83 816)	-	(153 458)	-	(112 534)	40.6%	(349 808)	126.3%	-	-	(100.0%)
Finance charges	-	(220 944)	-	-	-	-	(1)	-	(1)	-	-	-	(100.0%)
Transfers and grants	-	(184 292)	(669)	-	(1 585)	-	(5 103)	2.8%	(7 356)	4.0%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	-	(32 506)	24 066	-	(25 093)	-	102 971	(316.8%)	101 944	(313.6%)	-	-	(100.0%)
Cash Flow from Investing Activities													
Receipts	-	53 345	-	-	15 600	-	-	-	15 600	29.2%	-	-	-
Proceeds on disposal of PPE	-	53 345	-	-	15 600	-	-	-	15 600	29.2%	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(124 909)	(18 033)	-	(27 971)	-	(13 729)	11.0%	(59 734)	47.8%	-	-	(100.0%)
Capital assets	-	(124 909)	(18 033)	-	(27 971)	-	(13 729)	11.0%	(59 734)	47.8%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	-	(71 564)	(18 033)	-	(12 371)	-	(13 729)	19.2%	(44 134)	61.7%	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	-	(104 069)	6 033	-	(37 465)	-	89 241	(85.8%)	57 809	(55.5%)	-	-	(100.0%)
Cash/cash equivalents at the year begin:	-	192 746	-	-	6 033	-	(31 432)	(16.3%)	-	-	-	-	(100.0%)
Cash/cash equivalents at the year end:	-	88 677	6 033	-	(31 432)	-	57 809	65.2%	57 809	65.2%	-	-	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	1	100.0%	1	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 494	26.2%	2 226	4.0%	2 750	5.0%	35 944	64.9%	55 415	9.7%	-	-	191
Receivables from Non-exchange Transactions - Property Rates	6 084	3.1%	4 449	2.2%	4 659	2.3%	184 173	92.4%	199 365	34.8%	-	-	932
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	2	100.0%	2	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 060	1.9%	3 502	1.6%	4 164	1.9%	206 562	94.6%	218 289	38.1%	-	-	507
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	4 684	100.0%	4 684	.8%	-	-	594
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 717	4.9%	5 275	5.5%	1 013	1.1%	84 429	88.5%	95 435	16.6%	-	-	329
Total By Income Source	29 355	5.1%	15 453	2.7%	12 587	2.2%	515 795	90.0%	573 190	100.0%	-	-	2 553
Debtors Age Analysis By Customer Group													
Organs of State	1 580	27.0%	1 405	24.0%	752	12.9%	2 105	36.0%	5 841	1.0%	-	-	-
Commercial	10 558	23.3%	7 564	16.7%	1 985	4.4%	25 206	55.6%	45 314	7.9%	-	-	-
Households	17 509	4.3%	19 124	4.7%	4 986	1.2%	363 888	89.7%	405 507	70.7%	-	-	2 553
Other	(292)	(.3%)	(12 640)	(10.8%)	4 864	4.2%	124 596	106.9%	116 528	20.3%	-	-	-
Total By Customer Group	29 355	5.1%	15 453	2.7%	12 587	2.2%	515 795	90.0%	573 190	100.0%	-	-	2 553

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 177	66.9%	1 175	8.6%	3 356	24.5%	-	-	13 708	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	9 177	66.9%	1 175	8.6%	3 356	24.5%	-	-	13 708	100.0%

Contact Details

Municipal Manager	Mr Similo Johnson Dayi	045 807 2606
Financial Manager	Mrs Nomtandazo Ntshanga	045 807 2001

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: CHRIS HANI (DC13)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	893 554	914 248	286 197	32.0%	259 800	29.1%	197 656	21.6%	743 653	81.3%	198 691	87.4%	(.5%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	142 846	142 846	44 119	30.9%	50 440	35.3%	47 786	33.5%	142 344	99.6%	37 932	87.0%	26.0%
Service charges - sanitation revenue	33 558	33 558	-	-	-	-	-	-	-	-	5 936	19.5%	(100.0%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	28 284	-	7 696	27.2%	10 547	37.3%	8 695	-	26 938	-	10 771	87.2%	(19.3%)
Interest earned - outstanding debtors	-	28 284	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	607 504	628 198	213 699	35.2%	179 763	29.6%	127 772	20.3%	521 234	83.0%	131 339	91.0%	(2.7%)
Other own revenue	80 362	80 362	20 683	25.7%	19 050	23.7%	13 403	16.7%	53 136	66.1%	12 713	274.0%	5.4%
Gains on disposal of PPE	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 214 243	1 299 122	226 150	18.6%	249 388	20.5%	233 601	18.0%	709 139	54.6%	263 843	60.7%	(11.5%)
Employee related costs	312 011	326 038	61 547	19.7%	69 484	22.3%	59 687	18.3%	190 718	58.5%	52 778	62.6%	13.1%
Remuneration of councillors	11 954	11 744	2 310	19.3%	2 439	20.4%	2 405	20.5%	7 153	60.9%	4 363	90.2%	(44.9%)
Debt impairment	196 237	196 237	49 059	25.0%	49 059	25.0%	49 059	25.0%	147 178	75.0%	85 366	73.8%	(42.5%)
Depreciation and asset impairment	130 000	129 991	32 500	25.0%	32 500	25.0%	32 500	25.0%	97 500	75.0%	27 683	63.8%	17.4%
Finance charges	400	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	17 050	23 050	3 605	21.1%	5 967	35.0%	3 960	17.2%	13 532	58.7%	3 909	71.5%	1.3%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	16 000	62 991	20 196	126.2%	11 406	71.3%	3 570	5.7%	35 172	55.8%	2 422	56.2%	47.4%
Transfers and grants	18 540	20 540	9 416	50.8%	1 801	9.7%	10 958	53.3%	22 174	108.0%	8 515	97.1%	28.7%
Other expenditure	512 052	528 531	47 518	9.3%	76 733	15.0%	71 462	13.5%	195 713	37.0%	78 141	48.1%	(8.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	665	-	(100.0%)
Surplus/(Deficit)	(320 689)	(384 874)	60 047		10 412		(35 945)		34 513		(65 152)		
Transfers recognised - capital	505 173	570 851	104 147	20.6%	189 126	37.4%	112 226	19.7%	405 500	71.0%	95 289	42.2%	17.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	5 001	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	184 484	185 978	164 194		199 538		76 281		440 013		35 137		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	184 484	185 978	164 194		199 538		76 281		440 013		35 137		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	184 484	185 978	164 194		199 538		76 281		440 013		35 137		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	184 484	185 978	164 194		199 538		76 281		440 013		35 137		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	634 700	646 080	155 437	24.5%	203 890	32.1%	137 982	21.4%	497 308	77.0%	100 290	40.2%	37.6%
National Government	505 173	570 851	155 437	30.8%	198 251	39.2%	124 236	21.8%	477 925	83.7%	100 290	42.4%	23.9%
Provincial Government	-	-	-	-	5 638	-	13 745	-	19 384	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	505 173	570 851	155 437	30.8%	203 890	40.4%	137 982	24.2%	497 308	87.1%	100 290	42.4%	37.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	129 527	75 228	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	634 700	646 080	155 437	24.5%	203 890	32.1%	137 982	21.4%	497 308	77.0%	100 290	40.2%	37.6%
Governance and Administration	129 527	75 228	11 359	8.8%	15 873	12.3%	25 755	34.2%	52 987	70.4%	5 001	14.5%	415.1%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	129 527	75 228	4 720	3.6%	10 682	8.2%	17 402	23.1%	32 804	43.6%	5 001	14.5%	248.0%
Corporate Services	-	-	6 640	-	5 190	-	8 353	-	20 183	-	-	-	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	505 173	570 851	144 078	28.5%	188 017	37.2%	112 226	19.7%	444 321	77.8%	95 289	41.6%	17.8%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	505 173	570 851	144 078	28.5%	188 017	37.2%	112 226	19.7%	444 321	77.8%	95 289	45.1%	17.8%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	1 264 123	1 374 557	438 661	34.7%	483 067	38.2%	391 493	28.5%	1 313 221	95.5%	389 891	67.2%	.4%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	44 101	44 101	6 381	14.5%	7 704	17.5%	18 339	41.6%	32 424	73.5%	5 962	9.8%	207.6%
Other revenue	80 362	80 362	4 496	5.6%	40	.1%	9 551	11.9%	14 087	17.5%	3 880	68.1%	146.1%
Government - operating	605 704	610 012	215 133	35.5%	174 376	28.8%	132 987	21.8%	522 495	85.7%	135 276	92.2%	(1.7%)
Government - capital	505 673	611 798	204 955	40.5%	290 400	57.4%	221 921	36.3%	717 276	117.2%	234 003	59.8%	(5.2%)
Interest	28 284	28 284	7 696	27.2%	10 547	37.3%	8 695	30.7%	26 938	95.2%	10 771	87.2%	(19.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(800 930)	(1 236 700)	(132 082)	16.5%	(271 949)	34.0%	(151 843)	12.3%	(555 874)	44.9%	(150 955)	55.5%	.6%
Suppliers and employees	(781 990)	(1 021 923)	(122 621)	15.7%	(269 996)	34.5%	(140 885)	13.8%	(533 502)	52.2%	(142 174)	54.5%	(.9%)
Finance charges	(400)	(196 237)	(45)	11.3%	(152)	38.0%	-	-	(197)	.1%	(267)	135.8%	(100.0%)
Transfers and grants	(18 540)	(18 540)	(9 416)	50.8%	(1 801)	9.7%	(10 958)	59.1%	(22 174)	119.6%	(8 515)	97.1%	28.7%
Net Cash from/(used) Operating Activities	463 193	137 858	306 578	66.2%	211 119	45.6%	239 650	173.8%	757 347	549.4%	238 936	79.8%	.3%
Cash Flow from Investing Activities													
Receipts	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(505 673)	(611 798)	(155 437)	30.7%	(203 890)	40.3%	(119 275)	19.5%	(478 602)	78.2%	(100 290)	40.8%	18.9%
Capital assets	(505 673)	(611 798)	(155 437)	30.7%	(203 890)	40.3%	(119 275)	19.5%	(478 602)	78.2%	(100 290)	40.8%	18.9%
Net Cash from/(used) Investing Activities	(504 673)	(610 798)	(155 437)	30.8%	(203 890)	40.4%	(119 275)	19.5%	(478 602)	78.4%	(100 290)	40.8%	18.9%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(41 480)	(472 940)	151 141	(364.4%)	7 229	(17.4%)	120 375	(25.5%)	278 745	(58.9%)	138 647	(483.3%)	(13.2%)
Cash/cash equivalents at the year begin:	299 014	-	-	-	151 141	50.5%	158 370	-	-	-	691 408	-	(77.1%)
Cash/cash equivalents at the year end:	257 535	(472 940)	151 141	58.7%	158 370	61.5%	278 745	(58.9%)	278 745	(58.9%)	830 054	(1 440.0%)	(66.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	31	-	15 144	2.2%	15 783	2.3%	650 144	95.5%	681 102	65.4%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	0	-	3 903	1.1%	3 870	1.1%	349 623	97.8%	357 397	34.3%	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	25	.8%	15	.5%	3 081	98.7%	3 120	.3%	-	-	-
Total By Income Source	31	-	19 071	1.8%	19 668	1.9%	1 002 848	96.3%	1 041 619	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	6	-	1 058	2.6%	968	2.4%	38 817	95.0%	40 849	3.9%	-	-	-
Commercial	0	-	883	2.9%	921	3.0%	28 606	94.1%	30 410	2.9%	-	-	-
Households	24	-	17 015	1.8%	17 655	1.8%	926 845	96.4%	961 539	92.3%	-	-	-
Other	1	-	115	1.3%	125	1.4%	8 580	97.3%	8 821	.8%	-	-	-
Total By Customer Group	31	-	19 071	1.8%	19 668	1.9%	1 002 848	96.3%	1 041 619	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	22 571	86.3%	2 359	9.0%	55	.2%	1 164	4.5%	26 150	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	22 571	86.3%	2 359	9.0%	55	.2%	1 164	4.5%	26 150	100.0%

Contact Details

Municipal Manager	Mr Moppo Audrey Mene	045 808 4610
Financial Manager	Ms Nomfundo Fetsha	045 808 4722

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ELUNDINI (EC141)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	294 801	297 787	83 819	28.4%	52 801	17.9%	42 526	14.3%	179 145	60.2%	85 032	75.3%	(50.0%)
Property rates	16 119	20 605	20 626	128.0%	1	-	4	-	20 630	100.1%	105	114.6%	(96.6%)
Property rates - penalties and collection charges	-	40	21	-	-	-	30	75.6%	51	128.6%	3	-	1 028.9%
Service charges - electricity revenue	24 586	11 518	6 237	25.4%	5 275	21.5%	5 740	49.8%	17 252	149.8%	4 599	64.3%	24.8%
Service charges - water revenue	-	-	1	-	-	-	-	-	1	-	3	-	(100.0%)
Service charges - sanitation revenue	-	-	3	-	-	-	3	-	6	-	4	-	(19.8%)
Service charges - refuse revenue	4 748	4 675	1 164	24.5%	1 174	24.7%	1 171	25.1%	3 509	75.1%	1 099	74.0%	6.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	14 379	1 410	361	2.5%	339	2.4%	338	24.0%	1 038	73.6%	329	7.4%	2.8%
Interest earned - external investments	1 443	1 500	895	62.0%	684	47.4%	658	43.9%	2 237	149.2%	1 208	139.3%	(45.5%)
Interest earned - outstanding debtors	1 414	1 785	412	29.2%	480	33.9%	506	28.4%	1 398	78.3%	372	78.1%	36.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	85	103	16	19.0%	35	41.0%	6	5.4%	57	55.0%	13	75.4%	(58.5%)
Licences and permits	1 691	2 442	624	36.9%	592	35.0%	592	24.2%	1 808	74.1%	524	88.7%	12.9%
Agency services	1 652	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	148 329	235 805	53 779	36.3%	43 260	29.2%	32 747	13.9%	129 786	55.0%	76 352	112.3%	(57.1%)
Other own revenue	80 355	17 538	(321)	(.4%)	940	1.2%	710	4.0%	1 329	7.6%	197	1.0%	260.3%
Gains on disposal of PPE	-	365	-	-	21	-	20	5.6%	41	11.3%	221	105.5%	(90.8%)
Operating Expenditure	278 678	296 636	50 145	18.0%	51 062	18.3%	38 764	13.1%	139 971	47.2%	38 215	50.2%	1.4%
Employee related costs	84 771	78 777	18 455	21.8%	18 663	22.0%	20 298	25.8%	57 416	72.9%	17 777	71.9%	14.2%
Remuneration of councillors	11 541	13 982	2 484	21.5%	2 497	21.6%	2 756	19.7%	7 736	55.3%	2 892	75.2%	(4.7%)
Debt impairment	10 331	20 001	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	45 736	45 736	-	-	-	-	-	-	-	-	-	-	-
Finance charges	22	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	23 674	24 040	7 296	30.8%	4 724	20.0%	4 154	17.3%	16 174	67.3%	3 718	67.1%	11.7%
Other Materials	16 643	16 398	2 529	15.2%	3 131	18.8%	1 447	8.8%	7 107	43.3%	2 038	53.3%	(29.0%)
Contracted services	2 541	7 807	1 863	73.3%	1 144	45.0%	1 015	13.0%	4 022	51.5%	1 575	137.4%	(35.5%)
Transfers and grants	5 701	-	-	-	-	-	145	-	145	-	-	-	(100.0%)
Other expenditure	77 718	89 896	17 518	22.5%	20 904	26.9%	8 950	10.0%	47 372	52.7%	10 215	51.1%	(12.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	16 122	1 150	33 673		1 739		3 762		39 174		46 816		
Transfers recognised - capital	37 250	58 434	287	.8%	12 869	34.5%	30 815	52.7%	43 971	75.2%	18 616	97.9%	65.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	53 372	59 585	33 960		14 608		34 577		83 145		65 432		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	53 372	59 585	33 960		14 608		34 577		83 145		65 432		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	53 372	59 585	33 960		14 608		34 577		83 145		65 432		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	53 372	59 585	33 960		14 608		34 577		83 145		65 432		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	53 372	59 585	7 169	13.4%	13 874	26.0%	9 836	16.5%	30 879	51.8%	9 144	38.6%	7.6%
National Government	37 250	35 388	5 761	15.5%	8 190	22.0%	7 881	22.3%	21 832	61.7%	9 316	50.1%	(15.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 250	35 388	5 761	15.5%	8 190	22.0%	7 881	22.3%	21 832	61.7%	9 316	50.1%	(15.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 122	24 197	1 408	8.7%	5 683	35.3%	1 956	8.1%	9 047	37.4%	(172)	13.3%	(1 238.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	53 372	59 585	7 169	13.4%	13 874	26.0%	9 836	16.5%	30 879	51.8%	9 144	38.6%	7.6%
Governance and Administration	3 933	5 889	48	1.2%	783	19.9%	316	5.4%	1 146	19.5%	433	30.9%	(27.1%)
Executive & Council	2 145	1 990	-	-	731	34.1%	190	9.5%	921	46.3%	9	95.8%	1 904.6%
Budget & Treasury Office	450	3 150	12	2.6%	34	7.5%	97	3.1%	143	4.5%	359	18.4%	(72.9%)
Corporate Services	1 337	749	36	2.7%	18	1.3%	29	3.8%	82	11.0%	65	37.5%	(55.6%)
Community and Public Safety	1 864	1 222	0	-	195	10.5%	399	32.6%	594	48.6%	90	17.9%	343.5%
Community & Social Services	112	112	0	-	-	-	50	44.4%	50	44.4%	72	83.3%	(31.0%)
Sport And Recreation	1 310	560	-	-	195	14.9%	349	62.4%	544	97.2%	(1)	9.0%	(38 057.9%)
Public Safety	443	551	-	-	-	-	-	-	-	-	19	93.0%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	43 175	47 709	5 935	13.7%	12 020	27.8%	8 415	17.6%	26 369	55.3%	8 346	43.5%	.8%
Planning and Development	694	694	15	2.2%	252	36.2%	106	15.3%	373	53.7%	50	25.3%	112.4%
Road Transport	42 481	47 015	5 920	13.9%	11 768	27.7%	8 308	17.7%	25 997	55.3%	8 296	44.2%	.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	4 400	4 764	1 186	26.9%	876	19.9%	707	14.8%	2 769	58.1%	274	13.0%	157.7%
Electricity	3 650	3 814	1 186	32.5%	344	9.4%	707	18.5%	2 237	58.6%	65	11.5%	989.6%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	750	950	-	-	532	71.0%	-	-	532	56.0%	210	20.0%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	337 944	356 660	82 233	24.3%	76 436	22.6%	56 193	15.8%	214 862	60.2%	50 418	65.5%	11.5%
Property rates, penalties and collection charges	13 345	17 673	2 026	15.2%	6 302	47.2%	4 255	24.1%	12 582	71.2%	2 347	9.4%	81.3%
Service charges	26 405	27 607	2 535	9.6%	2 872	10.9%	2 752	10.0%	8 158	29.6%	2 438	4.9%	12.9%
Other revenue	109 758	123 446	813	.7%	731	.7%	585	.5%	2 129	1.7%	961	5.3%	(39.2%)
Government - operating	148 329	147 399	60 791	41.0%	53 220	35.9%	35 732	24.2%	149 743	101.6%	38 044	4 655.6%	(6.1%)
Government - capital	37 250	37 250	16 068	43.1%	13 312	35.7%	12 870	34.6%	42 250	113.4%	6 629	-	94.1%
Interest	2 857	3 285	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(245 893)	(270 743)	(50 055)	20.4%	(119 598)	48.6%	(38 764)	14.3%	(208 417)	77.0%	(38 215)	50.3%	1.4%
Suppliers and employees	(240 169)	(270 743)	(50 055)	20.8%	(119 598)	49.8%	(38 764)	14.3%	(208 417)	77.0%	(38 215)	50.3%	1.4%
Finance charges	(22)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 701)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	92 051	85 916	32 177	35.0%	(43 161)	(46.9%)	17 429	20.3%	6 445	7.5%	12 203	143.5%	42.8%
Cash Flow from Investing Activities													
Receipts	-	315	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	315	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(53 372)	-	(7 169)	13.4%	(24 228)	45.4%	(9 828)	-	(41 225)	-	(9 144)	38.6%	7.5%
Capital assets	(53 372)	-	(7 169)	13.4%	(24 228)	45.4%	(9 828)	-	(41 225)	-	(9 144)	38.6%	7.5%
Net Cash from/(used) Investing Activities	(53 372)	315	(7 169)	13.4%	(24 228)	45.4%	(9 828)	(3 120.0%)	(41 225)	(13 087.3%)	(9 144)	38.6%	7.5%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	38 679	86 231	25 009	64.7%	(67 390)	(174.2%)	7 601	8.8%	(34 780)	(40.3%)	3 059	(2 258.0%)	148.5%
Cash/cash equivalents at the year begin:	-	-	18 665	-	43 674	-	(23 716)	-	18 665	-	85 120	44.3%	(127.9%)
Cash/cash equivalents at the year end:	38 679	86 231	43 674	112.9%	(23 716)	(61.3%)	(16 114)	(18.7%)	(16 114)	(18.7%)	88 179	119.4%	(118.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	928	17.1%	502	9.2%	446	8.2%	3 548	65.4%	5 424	15.6%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	776	3.8%	303	1.5%	179	.9%	18 963	93.8%	20 222	58.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	224	4.8%	163	3.5%	199	4.3%	4 085	87.5%	4 671	13.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	29	1.3%	16	.7%	14	.6%	2 155	97.3%	2 215	6.4%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2 279	100.0%	2 279	6.5%	-	-	-
Total By Income Source	1 957	5.6%	985	2.8%	838	2.4%	31 030	89.1%	34 810	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	150	1.0%	155	1.0%	201	1.3%	15 145	96.8%	15 650	45.0%	-	-	-
Commercial	1 082	25.3%	398	9.3%	244	5.7%	2 560	59.8%	4 284	12.3%	-	-	-
Households	725	4.9%	432	2.9%	393	2.6%	13 325	89.6%	14 875	42.7%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 957	5.6%	985	2.8%	838	2.4%	31 030	89.1%	34 810	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	296	1 365.9%	237	1 093.7%	(128)	(591.5%)	(384)	(1 768.0%)	22	28.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	137	250.0%	34	62.6%	(18)	(33.6%)	(98)	(179.0%)	55	71.6%
Total	433	566.8%	272	355.3%	(147)	(192.0%)	(482)	(630.1%)	76	100.0%

Contact Details

Municipal Manager	Mr Kayalethu Gashi	045 932 8106
Financial Manager	Mr Jack Mdeni	045 932 8120

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SENQU (EC142)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	193 485	193 485	80 315	41.5%	54 178	28.0%	47 670	24.6%	182 163	94.1%	42 693	55.3%	11.7%
Property rates	7 267	7 267	6 682	91.9%	1 186	16.3%	828	11.4%	8 696	119.7%	575	(15.5%)	44.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	31 406	31 406	9 167	29.2%	7 148	22.8%	6 926	22.1%	23 241	74.0%	6 320	68.1%	9.6%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 066	3 066	921	30.1%	1 052	34.3%	1 120	36.5%	3 094	100.9%	490	58.4%	128.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	412	412	18	4.4%	5	1.1%	8	1.9%	31	7.4%	141	179.6%	(94.5%)
Interest earned - external investments	10 000	10 000	4 418	44.2%	4 472	44.7%	2 988	29.9%	11 878	118.8%	3 548	109.5%	(15.8%)
Interest earned - outstanding debtors	1 390	1 390	682	49.1%	710	51.1%	759	54.6%	2 151	154.8%	635	49.4%	19.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	417	417	27	6.5%	18	4.3%	14	3.3%	59	14.1%	26	12.6%	(46.6%)
Licences and permits	2 905	2 905	478	16.4%	501	17.2%	525	18.1%	1 504	51.8%	221	25.1%	137.9%
Agency services	1 300	1 300	-	-	-	-	-	-	-	-	277	35.9%	(100.0%)
Transfers recognised - operational	134 124	134 124	57 613	43.0%	38 694	28.8%	34 216	25.5%	130 523	97.3%	30 362	53.9%	12.7%
Other own revenue	1 197	1 197	309	25.8%	392	32.8%	285	23.8%	986	82.4%	100	9.5%	186.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	206 066	206 066	35 771	17.4%	47 596	23.1%	36 473	17.7%	119 840	58.2%	30 593	48.5%	19.2%
Employee related costs	74 260	74 260	14 794	19.9%	17 303	23.3%	15 268	20.6%	47 366	63.8%	13 735	57.4%	11.2%
Remuneration of councillors	12 550	12 550	2 524	20.1%	2 529	20.1%	3 022	24.1%	8 075	64.3%	3 075	63.6%	(1.7%)
Debt impairment	4 667	4 667	-	-	10	.2%	-	-	10	.2%	-	-	-
Depreciation and asset impairment	19 066	19 066	15	.1%	9 206	48.3%	13	.1%	9 234	48.4%	35	47.3%	(63.2%)
Finance charges	1 149	1 149	582	50.6%	0	-	556	48.3%	1 138	99.0%	548	88.3%	1.4%
Bulk purchases	33 133	33 133	9 963	30.1%	5 109	15.4%	4 823	14.6%	19 895	60.0%	4 555	37.7%	5.9%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	22 639	22 639	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	38 602	38 602	7 893	20.4%	13 438	34.8%	12 791	33.1%	34 122	88.4%	8 645	44.3%	48.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(12 581)	(12 581)	44 544		6 582		11 197		62 323		12 100		
Transfers recognised - capital	45 728	45 728	1 000	2.2%	13 884	30.4%	-	-	14 884	32.5%	-	70.2%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	33 147	33 147	45 544		20 466		11 197		77 207		12 100		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	33 147	33 147	45 544		20 466		11 197		77 207		12 100		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	33 147	33 147	45 544		20 466		11 197		77 207		12 100		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	33 147	33 147	45 544		20 466		11 197		77 207		12 100		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	75 578	75 578	4 239	5.6%	13 300	17.6%	10 614	14.0%	28 153	37.3%	11 081	49.0%	(4.2%)
National Government	39 728	39 728	3 843	9.7%	12 487	31.4%	9 571	24.1%	25 901	65.2%	8 281	53.3%	15.6%
Provincial Government	6 000	6 000	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	45 728	45 728	3 843	8.4%	12 487	27.3%	9 571	20.9%	25 901	56.6%	8 281	53.3%	15.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	29 850	29 850	397	1.3%	813	2.7%	1 043	3.5%	2 252	7.5%	2 801	42.3%	(62.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	75 578	75 578	4 239	5.6%	13 300	17.6%	10 614	14.0%	28 153	37.3%	11 081	49.0%	(4.2%)
Governance and Administration	14 963	14 963	391	2.6%	29	.2%	110	.7%	530	3.5%	567	14.9%	(80.5%)
Executive & Council	413	413	24	5.8%	-	-	-	-	24	5.8%	273	59.2%	(100.0%)
Budget & Treasury Office	1 655	1 655	367	22.2%	14	.8%	110	6.7%	491	29.7%	231	23.2%	(52.2%)
Corporate Services	12 895	12 895	-	-	15	.1%	-	-	15	.1%	63	2.9%	(100.0%)
Community and Public Safety	13 980	13 980	1 433	10.3%	4 658	33.3%	5 057	36.2%	11 148	79.7%	3 441	47.2%	46.9%
Community & Social Services	4 100	4 100	282	6.9%	738	18.0%	716	17.5%	1 736	42.3%	2 701	48.7%	(73.5%)
Sport And Recreation	8 080	8 080	282	3.5%	1 685	20.8%	3 306	40.9%	5 273	65.3%	401	22.8%	724.5%
Public Safety	1 800	1 800	868	48.2%	2 236	124.2%	1 035	57.5%	4 139	229.9%	339	418.2%	205.1%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	35 433	35 433	2 318	6.5%	8 137	23.0%	5 635	15.9%	16 091	45.4%	6 008	64.2%	(6.2%)
Planning and Development	1 260	1 260	1 085	86.1%	246	19.5%	358	28.4%	1 689	134.0%	170	7.8%	110.5%
Road Transport	34 173	34 173	1 233	3.6%	7 892	23.1%	5 278	15.4%	14 402	42.1%	5 838	69.6%	(9.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	11 202	11 202	97	.9%	476	4.2%	(189)	(1.7%)	385	3.4%	1 065	28.9%	(117.7%)
Electricity	6 762	6 762	97	1.4%	320	4.7%	(189)	(2.8%)	229	3.4%	427	28.3%	(144.2%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	4 440	4 440	-	-	156	3.5%	-	-	156	3.5%	638	51.2%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	230 859	230 859	95 726	41.5%	105 101	45.5%	102 913	44.6%	303 740	131.6%	85 943	141.5%	19.7%
Property rates, penalties and collection charges	5 873	5 873	1 105	18.8%	1 483	25.2%	1 043	17.8%	3 630	61.8%	1 389	11.2%	(24.9%)
Service charges	27 858	27 858	10 033	36.0%	10 987	39.4%	9 896	35.5%	30 916	111.0%	8 990	-	10.1%
Other revenue	6 152	6 152	20 875	339.3%	37 872	615.6%	29 334	476.8%	88 081	1 431.8%	41 020	-	(28.5%)
Government - operating	134 124	134 124	57 613	43.0%	38 694	28.8%	58 894	43.9%	155 200	115.7%	30 362	95.5%	94.0%
Government - capital	45 728	45 728	1 000	2.2%	10 884	23.8%	-	-	11 884	26.0%	-	45.3%	-
Interest	11 123	11 123	5 100	45.9%	5 182	46.6%	3 747	33.7%	14 030	126.1%	4 183	133.3%	(10.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(177 804)	(177 804)	(90 267)	50.8%	(89 888)	50.6%	(92 035)	51.8%	(272 190)	153.1%	(71 293)	148.4%	29.1%
Suppliers and employees	(176 655)	(176 655)	(89 685)	50.8%	(89 888)	50.9%	(91 479)	51.8%	(271 052)	153.4%	(71 293)	149.3%	28.3%
Finance charges	(1 149)	(1 149)	(582)	50.6%	0	-	(556)	48.3%	(1 138)	99.0%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	53 054	53 054	5 459	10.3%	15 213	28.7%	10 879	20.5%	31 551	59.5%	14 650	103.7%	(25.7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(75 578)	(75 578)	(4 240)	5.6%	(13 300)	17.6%	(10 614)	14.0%	(28 153)	37.3%	(11 081)	49.3%	(4.2%)
Capital assets	(75 578)	(75 578)	(4 240)	5.6%	(13 300)	17.6%	(10 614)	14.0%	(28 153)	37.3%	(11 081)	49.3%	(4.2%)
Net Cash from/(used) Investing Activities	(75 578)	(75 578)	(4 240)	5.6%	(13 300)	17.6%	(10 614)	14.0%	(28 153)	37.3%	(11 081)	49.3%	(4.2%)
Cash Flow from Financing Activities													
Receipts	74	74	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	74	74	-	-	-	-	-	-	-	-	-	-	-
Payments	(793)	(793)	(406)	51.2%	-	-	(409)	51.6%	(815)	102.8%	-	-	(100.0%)
Repayment of borrowing	(793)	(793)	(406)	51.2%	-	-	(409)	51.6%	(815)	102.8%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(718)	(718)	(406)	56.5%	-	-	(409)	57.0%	(815)	113.4%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(23 242)	(23 242)	813	(3.5%)	1 914	(8.2%)	(145)	.6%	2 582	(11.1%)	3 569	(10.9%)	(104.1%)
Cash/cash equivalents at the year begin:	151 369	151 369	220 917	145.9%	221 731	146.5%	223 645	147.7%	220 917	145.9%	(73)	-	(306 975.2%)
Cash/cash equivalents at the year end:	128 127	128 127	221 731	173.1%	223 645	174.5%	223 500	174.4%	223 500	174.4%	3 496	2.3%	6 293.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 247	13.7%	957	5.8%	552	3.4%	12 690	77.2%	16 446	45.1%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	348	3.9%	182	2.1%	270	3.1%	8 034	90.9%	8 834	24.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	426	5.6%	257	3.4%	228	3.0%	6 667	88.0%	7 577	20.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	64	25.4%	17	6.7%	10	3.8%	162	64.0%	253	.7%	-	-	-
Interest on Arrear Debtor Accounts	-	-	157	4.7%	118	3.5%	3 061	91.8%	3 336	9.2%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	3 085	8.5%	1 570	4.3%	1 177	3.2%	30 615	84.0%	36 447	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	799	25.8%	436	14.1%	181	5.9%	1 683	54.3%	3 099	8.5%	-	-	-
Commercial	1 493	11.7%	573	4.5%	458	3.6%	10 243	80.2%	12 767	35.0%	-	-	-
Households	793	3.9%	561	2.7%	538	2.6%	18 689	90.8%	20 581	56.5%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 085	8.5%	1 570	4.3%	1 177	3.2%	30 615	84.0%	36 447	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 519	100.0%	-	-	-	-	-	-	1 519	4.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	938	100.0%	-	-	-	-	-	-	938	2.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	882	100.0%	-	-	-	-	-	-	882	2.7%
Loan repayments	409	100.0%	-	-	-	-	-	-	409	1.3%
Trade Creditors	13 879	100.0%	-	-	-	-	-	-	13 879	42.5%
Auditor-General	16	100.0%	-	-	-	-	-	-	16	-
Other	15 000	100.0%	-	-	-	-	-	-	15 000	46.0%
Total	32 643	100.0%	-	-	-	-	-	-	32 643	100.0%

Contact Details

Municipal Manager	Mr Mmxolisi Maxson Yawa	051 603 1309
Financial Manager	Mr C R Venter	051 603 1319

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: WALTER SISULU (EC145)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	-	212 125	8 284	-	14 675	-	30 656	14.5%	53 615	25.3%	-	-	(100.0%)
Property rates	-	24 121	(38)	-	(173)	-	12	.1%	(199)	(.8%)	-	-	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	82 932	6 632	-	11 492	-	12 244	14.8%	30 368	36.6%	-	-	(100.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	19 330	845	-	1 623	-	1 608	8.3%	4 076	21.1%	-	-	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	1 204	151	-	430	-	303	25.1%	884	73.4%	-	-	(100.0%)
Interest earned - external investments	-	531	63	-	204	-	351	66.1%	618	116.4%	-	-	(100.0%)
Interest earned - outstanding debtors	-	4 888	79	-	397	-	359	7.3%	836	17.1%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	130	29	-	3	-	227	174.1%	259	199.0%	-	-	(100.0%)
Licences and permits	-	3 805	130	-	223	-	1 115	29.3%	1 467	38.6%	-	-	(100.0%)
Agency services	-	2 990	211	-	291	-	434	14.5%	936	31.3%	-	-	(100.0%)
Transfers recognised - operational	-	71 271	47	-	14	-	13 319	18.7%	13 380	18.8%	-	-	(100.0%)
Other own revenue	-	922	134	-	170	-	684	74.2%	989	107.3%	-	-	(100.0%)
Gains on disposal of PPE	-	1	1	-	-	-	-	-	1	75.1%	-	-	-
Operating Expenditure	-	214 956	12 757	-	7 101	-	15 284	7.1%	35 141	16.3%	-	-	(100.0%)
Employee related costs	-	70 695	899	-	3 989	-	10 421	14.7%	15 310	21.7%	-	-	(100.0%)
Remuneration of councillors	-	4 526	97	-	323	-	761	16.8%	1 181	26.1%	-	-	(100.0%)
Debt impairment	-	4 476	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	18 790	1 143	-	-	-	-	-	1 143	6.1%	-	-	-
Finance charges	-	917	83	-	88	-	19	2.1%	190	20.7%	-	-	(100.0%)
Bulk purchases	-	72 861	8 208	-	-	-	-	-	8 208	11.3%	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	10 352	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	32 339	2 326	-	2 700	-	4 083	12.6%	9 109	28.2%	-	-	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	(2 831)	(4 473)		7 574		15 373		18 474		-		
Transfers recognised - capital	-	25 990	-	-	-	-	2 157	8.3%	2 157	8.3%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	23 159	(4 473)		7 574		17 530		20 631		-		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	23 159	(4 473)		7 574		17 530		20 631		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	23 159	(4 473)		7 574		17 530		20 631		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	23 159	(4 473)		7 574		17 530		20 631		-		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	-	26 610	5 211	-	4 787	-	3 533	13.3%	13 531	50.8%	-	-	(100.0%)
National Government	-	25 990	1 898	-	4 735	-	2 547	9.8%	9 181	35.3%	-	-	(100.0%)
Provincial Government	-	-	1 211	-	-	-	-	-	1 211	-	-	-	-
District Municipality	-	-	-	-	-	-	214	-	214	-	-	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	25 990	3 110	-	4 735	-	2 761	10.6%	10 606	40.8%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	620	2 101	-	51	-	772	124.5%	2 924	471.7%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	-	26 610	5 211	-	4 787	-	3 533	13.3%	13 531	50.8%	-	-	(100.0%)
Governance and Administration	-	460	81	-	33	-	460	99.9%	574	124.8%	-	-	(100.0%)
Executive & Council	-	400	-	-	16	-	16	4.0%	32	8.1%	-	-	(100.0%)
Budget & Treasury Office	-	20	17	-	17	-	7	33.9%	41	202.7%	-	-	(100.0%)
Corporate Services	-	40	64	-	-	-	437	1 092.6%	501	1 253.6%	-	-	(100.0%)
Community and Public Safety	-	80	-	-	18	-	16	20.4%	34	43.0%	-	-	(100.0%)
Community & Social Services	-	40	-	-	-	-	16	40.8%	16	40.8%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	18	-	-	-	18	-	-	-	-
Public Safety	-	20	-	-	-	-	-	-	-	-	-	-	-
Housing	-	20	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	10 691	3 110	-	3 213	-	2 307	21.6%	8 630	80.7%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	10 691	3 110	-	3 213	-	2 307	21.6%	8 630	80.7%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	15 379	2 020	-	1 522	-	750	4.9%	4 292	27.9%	-	-	(100.0%)
Electricity	-	15 339	2 020	-	1 522	-	743	4.8%	4 285	27.9%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	40	-	-	-	-	7	17.9%	7	17.9%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	-	-	61 800	-	163 200	-	57 185	-	282 184	-	-	-	(100.0%)
Property rates, penalties and collection charges	-	-	12 954	-	(173)	-	12	-	12 794	-	-	-	(100.0%)
Service charges	-	-	15 442	-	19 678	-	14 825	-	49 944	-	-	-	(100.0%)
Other revenue	-	-	19 312	-	111 367	-	16 700	-	147 379	-	-	-	(100.0%)
Government - operating	-	-	4 343	-	21 867	-	15 796	-	42 005	-	-	-	(100.0%)
Government - capital	-	-	9 534	-	9 671	-	9 311	-	28 516	-	-	-	(100.0%)
Interest	-	-	216	-	790	-	541	-	1 546	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(36 156)	-	(88 380)	-	(35 747)	-	(160 284)	-	-	-	(100.0%)
Suppliers and employees	-	-	(35 902)	-	(88 276)	-	(35 547)	-	(159 725)	-	-	-	(100.0%)
Finance charges	-	-	(213)	-	(104)	-	(32)	-	(350)	-	-	-	(100.0%)
Transfers and grants	-	-	(41)	-	-	-	(168)	-	(209)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	-	-	25 644	-	74 820	-	21 437	-	121 901	-	-	-	(100.0%)
Cash Flow from Investing Activities													
Receipts	-	-	26	-	-	-	-	-	26	-	-	-	-
Proceeds on disposal of PPE	-	-	26	-	-	-	-	-	26	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(5 211)	-	(9 534)	-	(3 533)	-	(18 278)	-	-	-	(100.0%)
Capital assets	-	-	(5 211)	-	(9 534)	-	(3 533)	-	(18 278)	-	-	-	(100.0%)
Net Cash from/(used) Investing Activities	-	-	(5 185)	-	(9 534)	-	(3 533)	-	(18 252)	-	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	25	-	39	-	37	-	101	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	25	-	39	-	37	-	101	-	-	-	(100.0%)
Payments	-	-	(241)	-	(239)	-	(192)	-	(671)	-	-	-	(100.0%)
Repayment of borrowing	-	-	(241)	-	(239)	-	(192)	-	(671)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	-	-	(216)	-	(200)	-	(155)	-	(570)	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	-	-	20 243	-	65 086	-	17 749	-	103 078	-	-	-	(100.0%)
Cash/cash equivalents at the year begin:	-	-	4 865	-	25 108	-	90 194	-	4 865	-	-	-	(100.0%)
Cash/cash equivalents at the year end:	-	-	25 108	-	90 194	-	107 943	-	107 943	-	-	-	(100.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - I Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	5 344	4.3%	6 093	4.9%	6 995	5.6%	106 773	85.3%	125 206	74.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	6 676	100.0%	6 676	3.9%
Pensions / Retirement	1 915	8.7%	2 714	12.4%	1 587	7.2%	15 726	71.7%	21 943	13.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	311	6.2%	-	-	-	-	4 750	93.8%	5 062	3.0%
Auditor-General	-	-	-	-	-	-	1 837	100.0%	1 837	1.1%
Other	-	-	-	-	104	1.2%	8 411	98.8%	8 515	5.0%
Total	7 571	4.5%	8 807	5.2%	8 687	5.1%	144 173	85.2%	169 238	100.0%

Contact Details

Municipal Manager	Mr Thembinkosi Mawonga	051 653 0595
Financial Manager	Mr Thomas Maseko	051 633 8304

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: JOE GQABI (DC14)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	423 392	423 392	106 172	25.1%	142 187	33.6%	69 079	16.3%	317 438	75.0%	71 619	58.6%	(3.5%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	54 315	54 315	-	-	-	-	4 989	9.2%	4 989	9.2%	-	-	(100.0%)
Service charges - sanitation revenue	13 163	13 163	-	-	-	-	2 138	16.2%	2 138	16.2%	-	-	(100.0%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	4 503	4 503	5 617	124.7%	46 748	1 038.1%	-	-	52 366	1 162.8%	6 848	-	(100.0%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	3 368	3 368	997	29.6%	449	13.3%	960	28.5%	2 406	71.4%	888	106.2%	8.2%
Interest earned - outstanding debtors	2 866	2 866	-	-	11 487	400.8%	-	-	11 487	400.8%	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	119	119	-	-	50	41.5%	95	79.7%	145	121.3%	-	-	(100.0%)
Transfers recognised - operational	335 199	335 199	98 988	29.5%	83 337	24.9%	60 791	18.1%	243 116	72.5%	63 008	64.6%	(3.5%)
Other own revenue	9 858	9 858	570	5.8%	117	1.2%	106	1.1%	792	8.0%	875	55.9%	(87.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	494 426	494 426	90 121	18.2%	102 331	20.7%	90 768	18.4%	283 221	57.3%	93 941	57.1%	(3.4%)
Employee related costs	189 902	189 902	41 090	21.6%	50 704	26.7%	45 651	24.0%	137 445	72.4%	39 780	68.5%	14.8%
Remuneration of councillors	6 649	6 649	1 090	16.4%	1 360	20.5%	1 395	21.0%	3 846	57.8%	1 460	66.0%	(4.5%)
Debt impairment	20 875	20 875	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	50 507	50 507	12 627	25.0%	-	-	8 418	16.7%	21 044	41.7%	11 060	53.9%	(23.9%)
Finance charges	2 255	2 255	230	10.2%	-	-	503	22.3%	733	32.5%	164	18.4%	207.1%
Bulk purchases	4 264	4 264	-	-	475	11.1%	1 916	44.9%	2 390	56.1%	714	28.1%	168.4%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	10 181	10 181	-	-	-	-	8	.1%	8	.1%	5 249	40.5%	(99.9%)
Other expenditure	209 793	209 793	35 085	16.7%	49 792	23.7%	32 878	15.7%	117 755	56.1%	35 515	55.6%	(7.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(71 035)	(71 035)	16 051		39 855		(21 689)		34 217		(22 323)		
Transfers recognised - capital	261 663	261 663	53 859	20.6%	91 843	35.1%	42 496	16.2%	188 198	71.9%	55 424	72.2%	(23.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	190 628	190 628	69 910		131 699		20 807		222 416		33 102		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	190 628	190 628	69 910		131 699		20 807		222 416		33 102		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	190 628	190 628	69 910		131 699		20 807		222 416		33 102		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	190 628	190 628	69 910		131 699		20 807		222 416		33 102		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	278 736	278 736	36 166	13.0%	81 168	29.1%	44 455	15.9%	161 789	58.0%	32 213	47.3%	38.0%
National Government	181 663	181 663	35 492	19.5%	79 585	43.8%	44 236	24.4%	159 314	87.7%	31 980	160.5%	38.3%
Provincial Government	80 000	80 000	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	261 663	261 663	35 492	13.6%	79 585	30.4%	44 236	16.9%	159 314	60.9%	31 980	160.5%	38.3%
Borrowing	12 305	12 305	-	-	-	-	88	.7%	88	.7%	(113)	(3.1%)	(178.0%)
Internally generated funds	4 768	4 768	-	-	146	3.1%	922	19.3%	1 069	22.4%	346	276.0%	166.4%
Public contributions and donations	-	-	673	-	1 437	-	(792)	-	1 318	-	-	-	(100.0%)
Capital Expenditure Standard Classification	278 736	278 736	36 166	13.0%	81 168	29.1%	44 455	15.9%	161 789	58.0%	32 213	47.3%	38.0%
Governance and Administration	5 468	5 468	-	-	146	2.7%	922	16.9%	1 069	19.5%	25	6.4%	3 562.6%
Executive & Council	2 533	2 533	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	2 200	2 200	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	735	735	-	-	146	19.9%	922	125.5%	1 069	145.4%	25	6.9%	3 562.6%
Community and Public Safety	3 001	3 001	-	-	-	-	88	2.9%	88	2.9%	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	3 001	3 001	-	-	-	-	88	2.9%	88	2.9%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	270 267	270 267	36 166	13.4%	81 022	30.0%	43 445	16.1%	160 632	59.4%	32 187	48.9%	35.0%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	237 473	237 473	19 491	8.2%	56 850	23.9%	41 756	17.6%	118 097	49.7%	28 446	51.1%	46.8%
Waste Water Management	32 794	32 794	16 675	50.8%	24 172	73.7%	1 688	5.1%	42 535	129.7%	3 741	38.9%	(54.9%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	646 365	646 365	275 454	42.6%	262 135	40.6%	317 216	49.1%	854 805	132.2%	230 256	112.4%	37.8%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	36 158	36 158	5 607	15.5%	14 305	39.6%	7 115	19.7%	27 027	74.7%	6 846	44.0%	3.9%
Other revenue	9 977	9 977	1 128	11.3%	728	7.3%	1 120	11.2%	2 977	29.8%	1 081	109.9%	3.7%
Government - operating	335 199	335 199	105 440	31.5%	91 949	27.4%	119 852	35.8%	317 241	94.6%	133 584	124.3%	(10.3%)
Government - capital	261 663	261 663	163 024	62.3%	155 077	59.3%	188 979	72.2%	507 080	193.8%	88 639	107.1%	113.2%
Interest	3 368	3 368	255	7.6%	76	2.3%	149	4.4%	480	14.3%	106	4.2%	40.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(386 694)	(386 694)	(241 235)	62.4%	(240 385)	62.2%	(243 083)	62.9%	(724 703)	187.4%	(198 929)	73.9%	22.2%
Suppliers and employees	(374 258)	(374 258)	(240 426)	64.2%	(240 385)	64.2%	(243 083)	65.0%	(723 894)	193.4%	(198 578)	73.9%	22.4%
Finance charges	(2 255)	(2 255)	(809)	35.9%	-	-	-	-	(809)	35.9%	(350)	-	(100.0%)
Transfers and grants	(10 181)	(10 181)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	259 671	259 671	34 219	13.2%	21 750	8.4%	74 133	28.5%	130 102	50.1%	31 327	(45.3%)	136.6%
Cash Flow from Investing Activities													
Receipts	300	300	952	317.3%	203	67.5%	77	25.7%	1 231	410.5%	48	51.7%	58.8%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	952	-	203	-	77	-	1 231	-	48	51.7%	58.8%
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	300	300	-	-	-	-	-	-	-	-	-	-	-
Payments	(278 736)	(278 736)	(36 166)	13.0%	(42 637)	15.3%	(44 455)	15.9%	(123 258)	44.2%	(32 209)	45.6%	38.0%
Capital assets	(278 736)	(278 736)	(36 166)	13.0%	(42 637)	15.3%	(44 455)	15.9%	(123 258)	44.2%	(32 209)	45.6%	38.0%
Net Cash from/(used) Investing Activities	(278 436)	(278 436)	(35 214)	12.6%	(42 434)	15.2%	(44 378)	15.9%	(122 026)	43.8%	(32 161)	45.5%	38.0%
Cash Flow from Financing Activities													
Receipts	12 305	12 305	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	12 305	12 305	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(6 395)	(6 395)	(339)	5.3%	-	-	-	-	(339)	5.3%	(216)	32.0%	(100.0%)
Repayment of borrowing	(6 395)	(6 395)	(339)	5.3%	-	-	-	-	(339)	5.3%	(216)	32.0%	(100.0%)
Net Cash from/(used) Financing Activities	5 910	5 910	(339)	(5.7%)	-	-	-	-	(339)	(5.7%)	(216)	(2.0%)	(100.0%)
Net Increase/(Decrease) in cash held	(12 855)	(12 855)	(1 334)	10.4%	(20 684)	160.9%	29 754	(231.5%)	7 737	(60.2%)	(1 049)	(1.1%)	(2 936.4%)
Cash/cash equivalents at the year begin:	15 804	15 804	5 330	33.7%	3 996	25.3%	(16 688)	(105.6%)	5 330	33.7%	3 832	100.8%	(535.5%)
Cash/cash equivalents at the year end:	2 949	2 949	3 996	135.5%	(16 688)	(565.9%)	13 067	443.1%	13 067	443.1%	2 783	(.6%)	369.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	6 216	4.6%	4 589	3.4%	8 543	6.4%	114 526	85.5%	133 874	54.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 364	7.4%	1 196	6.5%	1 020	5.5%	14 818	80.5%	18 399	7.5%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 097	9.9%	2 409	7.7%	1 895	6.1%	23 776	76.3%	31 176	12.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 729	6.0%	2 217	3.6%	2 567	4.1%	53 842	86.3%	62 355	25.4%	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	14 405	5.9%	10 411	4.2%	14 026	5.7%	206 963	84.2%	245 805	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	3 899	7.8%	1 881	3.8%	5 637	11.3%	38 262	77.0%	49 679	20.2%	-	-	-
Commercial	1 232	9.1%	858	6.3%	780	5.7%	10 729	78.9%	13 598	5.5%	-	-	-
Households	9 191	5.1%	7 605	4.2%	7 535	4.2%	156 185	86.5%	180 516	73.4%	-	-	-
Other	84	4.2%	67	3.3%	74	3.7%	1 787	88.8%	2 011	.8%	-	-	-
Total By Customer Group	14 405	5.9%	10 411	4.2%	14 026	5.7%	206 963	84.2%	245 805	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1	9.1%	1	4.6%	-	-	9	86.3%	11	.1%
Bulk Water	-	-	-	-	-	-	1 189	100.0%	1 189	7.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 641	30.1%	2 794	18.1%	6 155	39.9%	1 842	11.9%	15 431	92.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1	100.0%	-	-	-	-	-	-	1	-
Total	4 642	27.9%	2 794	16.8%	6 155	37.0%	3 040	18.3%	16 631	100.0%

Contact Details

Municipal Manager	Mr Zolile Albert Williams	045 979 3006
Financial Manager	Mr Sulene du Toit	045 979 3017

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NGQUZA HILLS (EC153)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	270 737	105 806	7 590	2.8%	80 700	29.8%	57 048	53.9%	145 338	137.4%	59 625	92.0%	(4.3%)
Property rates	15 000	2 529	1 341	8.9%	7 791	51.9%	1 805	71.4%	10 937	432.4%	3 413	99.0%	(47.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	1 150	661	47	4.1%	63	5.5%	22	3.3%	132	20.0%	37	-	(41.6%)
Rental of facilities and equipment	50	-	3	6.1%	5	9.3%	3	-	11	-	6	-	(53.8%)
Interest earned - external investments	4 000	3 514	1 977	49.4%	1 652	41.3%	1 922	54.7%	5 550	158.0%	1 754	156.4%	9.5%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	500	117	70	14.0%	12	2.5%	81	69.9%	164	140.4%	105	30.5%	(22.4%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	5 934	1 995	950	16.0%	809	13.6%	900	45.1%	2 659	133.2%	816	75.7%	10.3%
Transfers recognised - operational	199 560	50 091	1 942	1.0%	65 884	33.0%	49 367	98.6%	117 193	234.0%	50 049	101.2%	(1.4%)
Other own revenue	44 543	46 899	1 259	2.8%	4 485	10.1%	2 949	6.3%	8 692	18.5%	3 444	45.9%	(14.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	248 742	233 394	43 470	17.5%	51 486	20.7%	36 716	15.7%	131 672	56.4%	47 093	33.0%	(22.0%)
Employee related costs	107 425	89 925	20 859	19.4%	22 744	21.2%	22 292	24.8%	65 895	73.3%	20 512	41.1%	8.7%
Remuneration of councillors	18 549	-	4 422	23.8%	4 498	24.2%	4 852	-	13 772	-	4 830	75.8%	.5%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	249	-	-	-	-	-	-	-	-	-	-	-
Other Materials	21 380	7 011	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	101 388	136 209	18 189	17.9%	24 245	23.9%	9 572	7.0%	52 005	38.2%	21 751	25.0%	(56.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	21 994	(127 588)	(35 881)		29 214		20 332		13 665		12 531		
Transfers recognised - capital	59 057	25 398	-	-	17 565	29.7%	25 398	100.0%	42 963	169.2%	19 311	100.0%	31.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	81 051	(102 190)	(35 881)		46 779		45 730		56 628		31 842		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	81 051	(102 190)	(35 881)		46 779		45 730		56 628		31 842		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	81 051	(102 190)	(35 881)		46 779		45 730		56 628		31 842		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	81 051	(102 190)	(35 881)		46 779		45 730		56 628		31 842		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	114 777	91 264	20 213	17.6%	31 726	27.6%	9 414	10.3%	61 353	67.2%	20 345	40.0%	(53.7%)
National Government	114 777	12 869	-	-	-	-	-	-	-	-	114	21.7%	(100.0%)
Provincial Government	-	78 395	20 213	-	31 726	-	9 414	12.0%	61 353	78.3%	20 232	-	(53.5%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	114 777	91 264	20 213	17.6%	31 726	27.6%	9 414	10.3%	61 353	67.2%	20 345	40.0%	(53.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	114 777	91 264	20 213	17.6%	31 726	27.6%	9 414	10.3%	61 353	67.2%	20 345	40.0%	(53.7%)
Governance and Administration	6 120	7 365	75	1.2%	207	3.4%	87	1.2%	370	5.0%	161	21.3%	(45.9%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	6 120	7 365	75	1.2%	207	3.4%	87	1.2%	370	5.0%	161	26.3%	(45.9%)
Community and Public Safety	11 698	11 919	-	-	353	3.0%	-	-	353	3.0%	114	1.7%	(100.0%)
Community & Social Services	11 698	11 919	-	-	353	3.0%	-	-	353	3.0%	114	1.7%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 500	12 869	2 267	10.5%	7 726	35.9%	2 349	18.3%	12 342	95.9%	1 083	14.3%	117.0%
Planning and Development	21 500	12 869	2 267	10.5%	7 726	35.9%	2 349	18.3%	12 342	95.9%	1 083	14.3%	117.0%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	75 459	59 111	17 870	23.7%	23 439	31.1%	6 978	11.8%	48 288	81.7%	18 988	45.8%	(63.2%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	75 459	59 111	17 870	23.7%	23 439	31.1%	6 978	11.8%	48 288	81.7%	18 988	45.8%	(63.2%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	328 294	113 090	105 327	32.1%	98 289	29.9%	82 446	72.9%	286 062	253.0%	78 837	113.6%	4.6%
Property rates, penalties and collection charges	15 000	2 529	1 341	8.9%	7 791	51.9%	1 805	71.4%	10 937	432.4%	3 413	99.0%	(47.1%)
Service charges	1 150	661	47	4.1%	63	5.5%	22	3.3%	132	20.0%	37	17.6%	(41.6%)
Other revenue	49 927	30 638	2 936	5.9%	6 986	14.0%	5 081	16.6%	15 003	49.0%	4 444	-	14.3%
Government - operating	199 160	49 367	83 585	42.0%	65 884	33.1%	50 141	101.6%	199 610	404.3%	50 360	107.2%	(.4%)
Government - capital	59 057	25 895	16 094	27.3%	17 565	29.7%	25 398	98.1%	59 057	228.1%	19 311	114.3%	31.5%
Interest	4 000	4 000	1 323	33.1%	-	-	-	-	1 323	33.1%	1 271	113.8%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(227 504)	(141 486)	(45 500)	20.0%	(51 416)	22.6%	(33 780)	23.9%	(130 696)	92.4%	(61 968)	76.1%	(45.5%)
Suppliers and employees	(200 595)	(141 486)	(45 500)	22.7%	(51 416)	25.6%	(33 780)	23.9%	(130 696)	92.4%	(61 968)	78.2%	(45.5%)
Finance charges	(100)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(26 809)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	100 790	(28 395)	59 826	59.4%	46 873	46.5%	48 666	(171.4%)	155 366	(547.1%)	16 869	188.7%	188.5%
Cash Flow from Investing Activities													
Receipts	20 813	18 114	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	20 813	18 114	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(114 777)	(91 264)	(10 803)	9.4%	(31 741)	27.7%	(9 383)	10.3%	(51 928)	56.9%	(7 813)	(5.4%)	20.1%
Capital assets	(114 777)	(91 264)	(10 803)	9.4%	(31 741)	27.7%	(9 383)	10.3%	(51 928)	56.9%	(7 813)	(5.4%)	20.1%
Net Cash from/(used) Investing Activities	(93 964)	(73 150)	(10 803)	11.5%	(31 741)	33.8%	(9 383)	12.8%	(51 928)	71.0%	(7 813)	(5.4%)	20.1%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(6 826)	(237)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(6 826)	(237)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(6 826)	(237)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(0)	(101 783)	49 023	############	15 131	(8 223 617.4%)	39 283	(38.6%)	103 438	(101.6%)	9 056	68.2%	333.8%
Cash/cash equivalents at the year begin:	139 326	27 738	139 326	100.0%	188 349	135.2%	203 480	733.6%	139 326	502.3%	158 183	-	28.6%
Cash/cash equivalents at the year end:	139 326	(74 044)	188 349	135.2%	203 480	146.0%	242 764	(327.9%)	242 764	(327.9%)	167 239	30.5%	45.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	266	.4%	91	.2%	84	.1%	60 323	99.3%	60 765	100.0%	-	-	-
Total By Income Source	266	.4%	91	.2%	84	.1%	60 323	99.3%	60 765	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	12	.1%	6	-	5	-	14 698	99.8%	14 721	24.2%	-	-	-
Commercial	175	.6%	49	.2%	31	.1%	27 972	99.1%	28 227	46.5%	-	-	-
Households	80	.4%	37	.2%	48	.3%	17 653	99.1%	17 817	29.3%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	266	.4%	91	.2%	84	.1%	60 323	99.3%	60 765	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Mluleki Fihlani	039 252 0644
Financial Manager	Mr T L Madikizela	039 252 0131

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: PORT ST JOHNS (EC154)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	169 268	163 644	87 399	51.6%	39 806	23.5%	31 785	19.4%	158 989	97.2%	27 270	72.9%	16.6%
Property rates	12 391	9 000	7 466	60.3%	-	-	3	-	7 469	83.0%	-	89.5%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 000	500	197	9.9%	201	10.1%	201	40.2%	600	119.9%	127	27.7%	58.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	80	(2)	-	2	-	17	21.2%	16	20.5%	(38)	(706.3%)	(144.7%)
Interest earned - external investments	-	2 500	366	-	0	-	0	-	367	14.7%	0	.2%	(67.9%)
Interest earned - outstanding debtors	-	3 000	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	100	46	-	-	-	-	-	46	46.4%	2	50.0%	(100.0%)
Licences and permits	-	300	231	-	742	-	692	230.7%	1 664	554.8%	48	68.5%	1 329.0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	133 877	125 974	79 066	59.1%	38 801	29.0%	29 438	23.4%	147 305	116.9%	27 127	73.7%	8.5%
Other own revenue	21 000	22 190	29	.1%	60	.3%	1 434	6.5%	1 523	6.9%	4	161.6%	39 610.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	223 048	257 254	28 231	12.7%	31 208	14.0%	21 844	8.5%	81 283	31.6%	18 655	63.0%	17.1%
Employee related costs	62 909	67 931	12 188	19.4%	9 411	15.0%	10 955	16.1%	32 554	47.9%	9 413	60.9%	16.4%
Remuneration of councillors	14 700	12 200	2 692	18.3%	2 033	13.8%	2 137	17.5%	6 862	56.2%	2 130	33.6%	.3%
Debt impairment	-	7 270	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 515	32 465	-	-	-	-	-	-	-	-	-	-	-
Finance charges	101	101	15	15.1%	-	-	1	.6%	16	15.7%	15	37.9%	(96.1%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	218	-	583	-	366	-	1 167	-	-	-	(100.0%)
Transfers and grants	7 000	8 620	2 498	35.7%	-	-	-	-	2 498	29.0%	-	-	-
Other expenditure	132 825	128 667	10 620	8.0%	19 181	14.4%	8 385	6.5%	38 187	29.7%	7 097	84.9%	18.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(53 781)	(93 610)	59 167		8 597		9 941		77 706		8 615		
Transfers recognised - capital	53 781	53 781	(3 604)	(6.7%)	-	-	7 539	14.0%	3 935	7.3%	(7 072)	-	(206.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	0	(39 829)	55 563		8 597		17 480		81 641		1 543		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	0	(39 829)	55 563		8 597		17 480		81 641		1 543		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	0	(39 829)	55 563		8 597		17 480		81 641		1 543		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	0	(39 829)	55 563		8 597		17 480		81 641		1 543		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	79 332	65 607	4 402	5.5%	10 817	13.6%	7 876	12.0%	23 094	35.2%	4 894	39.0%	60.9%
National Government	53 781	53 781	4 402	8.2%	10 817	20.1%	7 876	14.6%	23 094	42.9%	4 894	45.5%	60.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	53 781	53 781	4 402	8.2%	10 817	20.1%	7 876	14.6%	23 094	42.9%	4 894	45.5%	60.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	25 551	11 826	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	79 332	65 607	4 402	5.5%	10 817	13.6%	7 876	12.0%	23 094	35.2%	4 894	39.0%	60.9%
Governance and Administration	1 001	2 826	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	900	1 660	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	101	641	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	525	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 550	2 800	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	4 550	2 800	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	73 781	59 981	4 402	6.0%	10 817	14.7%	7 876	13.1%	23 094	38.5%	4 894	41.7%	60.9%
Planning and Development	-	700	-	-	-	-	-	-	-	-	1 239	-	(100.0%)
Road Transport	73 781	59 281	4 402	6.0%	10 817	14.7%	7 876	13.3%	23 094	39.0%	3 654	10.1%	115.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	230 487	217 425	51 634	22.4%	44 402	19.3%	31 510	14.5%	127 546	58.7%	66 352	91.9%	(52.5%)
Property rates, penalties and collection charges	12 391	9 000	426	3.4%	5 250	42.4%	492	5.5%	6 168	68.5%	758	87.1%	(35.1%)
Service charges	2 000	500	99	4.9%	141	7.0%	117	23.4%	357	71.3%	59	14.9%	97.6%
Other revenue	21 000	22 670	84	.4%	210	1.0%	1 485	6.5%	1 779	7.8%	7 447	532.8%	(80.1%)
Government - operating	141 315	125 974	51 025	36.1%	38 801	27.5%	29 416	23.4%	119 242	94.7%	58 088	100.4%	(49.4%)
Government - capital	53 781	53 781	-	-	-	-	-	-	-	-	-	21.2%	-
Interest	-	5 500	0	-	0	-	0	-	0	-	0	-	(71.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(217 434)	(191 647)	(34 362)	15.8%	(40 408)	18.6%	(29 998)	15.7%	(104 768)	54.7%	(28 265)	72.8%	6.1%
Suppliers and employees	(210 434)	(182 927)	(30 545)	14.5%	(40 272)	19.1%	(29 495)	16.1%	(100 311)	54.8%	(27 508)	72.0%	7.2%
Finance charges	-	(101)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(7 000)	(8 620)	(3 818)	54.5%	(137)	2.0%	(503)	5.8%	(4 457)	51.7%	(757)	-	(33.6%)
Net Cash from/(used) Operating Activities	13 053	25 778	17 272	132.3%	3 994	30.6%	1 512	5.9%	22 778	88.4%	38 087	150.1%	(96.0%)
Cash Flow from Investing Activities													
Receipts	-	-	(18 052)	-	(15 342)	-	(2 754)	-	(36 148)	-	1 035	-	(366.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	(408)	-	(1 758)	-	6 588	-	4 422	-	(1 331)	-	(594.9%)
Decrease (increase) in non-current investments	-	-	(17 644)	-	(13 584)	-	(9 342)	-	(40 570)	-	2 366	-	(494.8%)
Payments	(53 781)	(65 607)	(6 350)	11.8%	-	-	(5 439)	8.3%	(11 789)	18.0%	-	(4.4%)	(100.0%)
Capital assets	(53 781)	(65 607)	(6 350)	11.8%	-	-	(5 439)	8.3%	(11 789)	18.0%	-	(4.4%)	(100.0%)
Net Cash from/(used) Investing Activities	(53 781)	(65 607)	(24 402)	45.4%	(15 342)	28.5%	(8 193)	12.5%	(47 937)	73.1%	1 035	(65.9%)	(891.5%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(40 728)	(39 829)	(7 130)	17.5%	(11 348)	27.9%	(6 681)	16.8%	(25 159)	63.2%	39 122	54.3%	(117.1%)
Cash/cash equivalents at the year begin:	-	-	2 530	-	(4 600)	-	(15 948)	-	2 530	-	4 412	-	(461.5%)
Cash/cash equivalents at the year end:	(40 728)	(39 829)	(4 600)	11.3%	(15 948)	39.2%	(22 629)	56.8%	(22 629)	56.8%	43 534	58.0%	(152.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(498)	(3.3%)	421	2.8%	253	1.7%	14 879	98.8%	15 055	53.6%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	147	1.1%	276	2.1%	171	1.3%	12 295	95.4%	12 888	45.9%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	162	100.0%	162	.6%	-	-	-
Total By Income Source	(351)	(1.2%)	696	2.5%	425	1.5%	27 335	97.3%	28 105	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(695)	(8.6%)	183	2.3%	115	1.4%	8 500	104.9%	8 104	28.8%	-	-	-
Commercial	170	2.3%	206	2.8%	131	1.8%	6 732	93.0%	7 239	25.8%	-	-	-
Households	173	1.4%	308	2.4%	178	1.4%	12 103	94.8%	12 762	45.4%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	(351)	(1.2%)	696	2.5%	425	1.5%	27 335	97.3%	28 105	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(226)	(153.5%)	271	184.6%	25	17.0%	76	51.9%	147	49.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(20)	(13.1%)	58	38.3%	113	74.7%	0	.1%	151	50.7%
Total	(245)	(82.4%)	329	110.5%	138	46.3%	76	25.6%	298	100.0%

Contact Details

Municipal Manager	Mr F Guleni (Acting)	047 564 1208
Financial Manager	Mr C Mbilini (acting)	047 564 1158

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NYANDENI (EC155)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	286 412	319 030	99 809	34.8%	75 497	26.4%	55 472	17.4%	230 778	72.3%	55 240	80.3%	.4%
Property rates	5 690	5 690	6 627	116.5%	(0)	-	0	-	6 627	116.5%	1	125.0%	(95.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	245	245	17	6.9%	34	13.8%	51	20.7%	101	41.4%	34	65.6%	50.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	185	185	22	11.7%	10	5.5%	12	6.7%	44	23.8%	16	25.9%	(20.6%)
Interest earned - external investments	5 618	5 618	1 318	23.5%	1 714	30.5%	1 420	25.3%	4 451	79.2%	887	69.8%	60.1%
Interest earned - outstanding debtors	-	-	103	-	272	-	365	-	740	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	56	56	4	6.9%	3	5.9%	2	4.3%	10	17.0%	21	53.6%	(88.3%)
Licences and permits	5 618	5 618	582	10.4%	806	14.3%	97	1.7%	1 484	26.4%	312	16.4%	(68.9%)
Agency services	500	500	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	226 856	228 474	88 779	39.1%	71 023	31.3%	53 268	23.3%	213 070	93.3%	53 268	87.5%	-
Other own revenue	41 644	72 644	2 358	5.7%	1 636	3.9%	258	.4%	4 251	5.9%	701	16.0%	(63.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	285 315	302 796	52 341	18.3%	59 831	21.0%	55 148	18.2%	167 320	55.3%	52 029	46.8%	6.0%
Employee related costs	116 930	116 930	26 306	22.5%	27 638	23.6%	27 640	23.6%	81 584	69.8%	26 706	70.3%	3.5%
Remuneration of councillors	19 456	19 456	4 598	23.6%	4 735	24.3%	4 995	25.7%	14 328	73.6%	5 049	75.2%	(1.1%)
Debt impairment	7 000	7 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	33 753	33 753	-	-	-	-	-	-	-	-	-	14.9%	-
Finance charges	117	117	10	8.2%	10	8.6%	32	27.7%	52	44.5%	14	13.0%	126.7%
Bulk purchases	-	-	11	-	24	-	-	-	35	-	-	-	-
Other Materials	20 507	27 787	5 197	25.3%	9 794	47.8%	5 340	19.2%	20 330	73.2%	3 712	15.3%	43.9%
Contracted services	1 096	1 096	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	5 300	5 300	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	81 157	91 358	16 219	20.0%	17 630	21.7%	17 141	18.8%	50 991	55.8%	16 547	44.6%	3.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 097	16 233	47 468		15 666		324		63 458		3 211		
Transfers recognised - capital	58 050	58 050	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	59 147	74 283	47 468		15 666		324		63 458		3 211		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	59 147	74 283	47 468		15 666		324		63 458		3 211		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	59 147	74 283	47 468		15 666		324		63 458		3 211		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	59 147	74 283	47 468		15 666		324		63 458		3 211		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	59 147	74 283	6 410	10.8%	15 088	25.5%	14 072	18.9%	35 570	47.9%	11 087	46.5%	26.9%
National Government	58 050	58 050	3 384	5.8%	14 118	24.3%	11 639	20.0%	29 141	50.2%	11 013	68.1%	5.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	1 097	-	164	15.0%	145	13.2%	-	-	309	-	74	20.4%	(100.0%)
Transfers recognised - capital	59 147	58 050	3 548	6.0%	14 263	24.1%	11 639	20.0%	29 450	50.7%	11 087	54.9%	5.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	16 233	-	-	-	-	2 390	14.7%	2 390	14.7%	-	-	(100.0%)
Public contributions and donations	-	-	2 862	-	825	-	43	-	3 730	-	-	-	(100.0%)
Capital Expenditure Standard Classification	59 147	74 283	6 410	10.8%	15 088	25.5%	14 072	18.9%	35 570	47.9%	11 087	46.5%	26.9%
Governance and Administration	750	5 630	1 436	191.5%	641	85.5%	424	7.5%	2 501	44.4%	3	5.7%	15 898.7%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	1 003	999	-	-	-	-	-	999	99.6%	-	-	-
Corporate Services	750	4 627	437	58.2%	641	85.5%	424	9.2%	1 502	32.5%	3	7.6%	15 898.7%
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	58 148	68 403	4 974	8.6%	14 447	24.8%	13 648	20.0%	33 069	48.3%	11 085	51.8%	23.1%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	58 148	68 403	4 974	8.6%	14 447	24.8%	13 648	20.0%	33 069	48.3%	11 085	51.8%	23.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	249	249	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	249	249	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget		2016/17 First Quarter		2016/17 Second Quarter		2016/17 Third Quarter		2016/17 Year to Date		2015/16 Third Quarter		Q3 of 2015/16 to Q3 of 2016/17
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	339 829	345 447	122 228	36.0%	104 680	30.8%	84 311	24.4%	311 219	90.1%	73 821	74.7%	14.2%
Property rates, penalties and collection charges	4 836	4 836	306	6.3%	402	8.3%	2 222	45.9%	2 931	60.6%	572	65.9%	288.4%
Service charges	208	208	33	15.7%	34	16.5%	48	22.9%	115	55.2%	21	47.5%	125.2%
Other revenue	44 261	44 261	9 858	22.3%	9 201	20.8%	7 203	16.3%	26 262	59.3%	6 895	82.3%	4.5%
Government - operating	226 856	232 474	91 294	40.2%	72 718	32.1%	53 339	22.9%	217 350	93.5%	54 238	87.8%	(1.7%)
Government - capital	58 050	58 050	20 019	34.5%	21 714	37.4%	20 795	35.8%	62 528	107.7%	12 095	20.6%	71.9%
Interest	5 618	5 618	718	12.8%	610	10.9%	705	12.5%	2 032	36.2%	-	23.7%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(244 562)	(250 180)	(53 384)	21.8%	(62 999)	25.8%	(61 448)	24.6%	(177 831)	71.1%	(61 905)	64.3%	(.7%)
Suppliers and employees	(239 145)	(250 063)	(53 384)	22.3%	(62 993)	26.3%	(61 223)	24.5%	(177 600)	71.0%	(60 585)	65.1%	1.1%
Finance charges	(117)	(117)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 300)	-	-	-	(6)	.1%	(225)	-	(231)	-	(1 319)	26.4%	(83.0%)
Net Cash from/(used) Operating Activities	95 267	95 267	68 843	72.3%	41 681	43.8%	22 863	24.0%	133 388	140.0%	11 916	103.9%	91.9%
Cash Flow from Investing Activities													
Receipts	-	-	(25 215)	-	17 167	-	(16 803)	-	(24 851)	-	(10 027)	-	67.6%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	(17)	-	(18)	-	(9)	-	(43)	-	(1 816)	-	(99.5%)
Decrease (increase) in non-current investments	-	-	(25 198)	-	17 185	-	(16 795)	-	(24 808)	-	(8 210)	-	104.6%
Payments	(59 147)	(74 283)	(6 728)	11.4%	(2 386)	4.0%	(4 413)	5.9%	(13 527)	18.2%	(11 130)	12.2%	(60.3%)
Capital assets	(59 147)	(74 283)	(6 728)	11.4%	(2 386)	4.0%	(4 413)	5.9%	(13 527)	18.2%	(11 130)	12.2%	(60.3%)
Net Cash from/(used) Investing Activities	(59 147)	(74 283)	(31 943)	54.0%	14 781	(25.0%)	(21 217)	28.6%	(38 379)	51.7%	(21 156)	73.7%	.3%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	215	-	(1 099)	-	1 118	-	234	-	(245)	-	(557.1%)
Repayment of borrowing	-	-	215	-	(1 099)	-	1 118	-	234	-	(245)	-	(557.1%)
Net Cash from/(used) Financing Activities	-	-	215	-	(1 099)	-	1 118	-	234	-	(245)	-	(557.1%)
Net Increase/(Decrease) in cash held	36 120	20 984	37 116	102.8%	55 364	153.3%	2 764	13.2%	95 243	453.9%	(9 484)	36 339 115.1%	(129.1%)
Cash/cash equivalents at the year begin:	75 440	75 440	36 048	47.8%	73 164	97.0%	128 527	170.4%	36 048	47.8%	47 579	15.3%	170.1%
Cash/cash equivalents at the year end:	111 560	96 424	73 164	65.6%	128 527	115.2%	131 291	136.2%	131 291	136.2%	38 095	50.5%	244.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(94)	(.7%)	385	3.0%	3 774	29.8%	8 615	67.9%	12 681	89.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	16	4.1%	51	12.5%	14	3.5%	322	79.9%	403	2.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	1 129	100.0%	-	-	-	-	1 129	7.9%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	(77)	(.5%)	1 565	11.0%	3 788	26.7%	8 937	62.9%	14 214	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(138)	(1.4%)	905	9.2%	3 431	34.8%	5 670	57.5%	9 868	69.4%	-	-	-
Commercial	(43)	(4.1%)	164	15.6%	161	15.4%	765	73.1%	1 047	7.4%	-	-	-
Households	104	3.1%	497	15.1%	196	5.9%	2 502	75.9%	3 299	23.2%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	(77)	(.5%)	1 565	11.0%	3 788	26.7%	8 937	62.9%	14 214	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	5	100.0%	5	100.0%
Total	-	-	-	-	-	-	5	100.0%	5	100.0%

Contact Details

Municipal Manager	Godfrey Mandlenkosi Zide	047 555 0161
Financial Manager	Bongani Benxa	

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MHLONTLO (EC156)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	210 389	231 155	103 883	49.4%	58 759	27.9%	45 278	19.6%	207 919	89.9%	42 745	84.2%	5.9%
Property rates	15 663	33 772	31 807	203.1%	-	-	-	-	31 807	94.2%	-	35.9%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 220	1 275	313	25.7%	320	26.2%	320	25.1%	953	74.7%	192	72.5%	66.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	46	39	12	25.7%	9	19.5%	15	39.3%	36	92.8%	12	76.2%	24.6%
Interest earned - external investments	3 564	3 820	1 054	29.6%	812	22.8%	966	25.3%	2 832	74.1%	1 012	91.7%	(4.6%)
Interest earned - outstanding debtors	216	599	-	-	255	117.8%	298	49.8%	553	92.3%	169	111.0%	76.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	67	-	14	20.4%	11	15.6%	32	-	56	-	31	74.5%	.6%
Licences and permits	1 516	-	425	28.1%	255	16.9%	515	-	1 196	-	420	73.9%	22.5%
Agency services	826	-	244	29.5%	265	32.1%	492	-	1 001	-	207	70.4%	137.2%
Transfers recognised - operational	172 237	174 536	68 649	39.9%	55 106	32.0%	42 084	24.1%	165 839	95.0%	40 151	91.2%	4.8%
Other own revenue	15 035	17 114	1 365	9.1%	1 726	11.5%	557	3.3%	3 648	21.3%	549	229.6%	1.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	234 415	225 882	39 924	17.0%	44 062	18.8%	40 320	17.9%	124 307	55.0%	34 052	42.6%	18.4%
Employee related costs	87 165	89 821	18 801	21.6%	20 703	23.8%	19 121	21.3%	58 625	65.3%	12 385	72.4%	54.4%
Remuneration of councillors	17 293	15 732	2 751	15.9%	4 008	23.2%	4 224	26.9%	10 983	69.8%	3 021	64.3%	39.8%
Debt impairment	19 876	19 876	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	14 708	14 369	-	-	-	-	-	-	-	-	-	.3%	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	21 189	19 792	4 663	22.0%	7 959	37.6%	3 944	19.9%	16 566	83.7%	5 090	59.1%	(22.5%)
Transfers and grants	4 233	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	69 951	66 293	13 710	19.6%	11 392	16.3%	13 031	19.7%	38 133	57.5%	13 556	84.0%	(3.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(24 025)	5 272	63 958		14 696		4 958		83 613		8 694		
Transfers recognised - capital	40 828	39 577	9 345	22.9%	3 345	8.2%	970	2.5%	13 659	34.5%	-	41.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	16 803	44 849	73 303		18 041		5 928		97 272		8 694		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	16 803	44 849	73 303		18 041		5 928		97 272		8 694		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	16 803	44 849	73 303		18 041		5 928		97 272		8 694		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	16 803	44 849	73 303		18 041		5 928		97 272		8 694		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	49 341	54 241	16 028	32.5%	9 673	19.6%	14 499	26.7%	40 200	74.1%	10 809	66.6%	34.1%
National Government	49 341	54 241	16 028	32.5%	9 673	19.6%	14 499	26.7%	40 200	74.1%	10 536	65.5%	37.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	49 341	54 241	16 028	32.5%	9 673	19.6%	14 499	26.7%	40 200	74.1%	10 536	65.5%	37.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	272	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	49 341	54 241	16 028	32.5%	9 673	19.6%	14 499	26.7%	40 200	74.1%	10 809	66.6%	34.1%
Governance and Administration	2 008	3 500	120	6.0%	154	7.7%	2 238	63.9%	2 512	71.8%	300	38.6%	645.4%
Executive & Council	50	1 543	46	91.0%	-	-	1 841	119.3%	1 887	122.3%	-	141.8%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	.3%	-
Corporate Services	1 957	1 957	74	3.8%	154	7.8%	397	20.3%	624	31.9%	300	38.2%	32.2%
Community and Public Safety	117	122	-	-	73	61.9%	90	73.7%	162	133.2%	-	2.6%	(100.0%)
Community & Social Services	117	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	122	-	-	73	-	90	73.7%	162	133.2%	-	2.6%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	44 953	50 007	15 908	35.4%	9 447	21.0%	12 171	24.3%	37 526	75.0%	10 508	68.4%	15.8%
Planning and Development	4 125	4 286	-	-	3 093	75.0%	-	-	3 093	72.2%	-	96.5%	-
Road Transport	40 828	45 721	15 908	39.0%	6 354	15.6%	12 171	26.6%	34 433	75.3%	10 508	68.2%	15.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 263	612	-	-	-	-	-	-	-	-	-	114.0%	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 263	612	-	-	-	-	-	-	-	-	-	114.0%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	251 009	249 593	88 101	35.1%	82 454	32.8%	73 223	29.3%	243 779	97.7%	48 926	88.4%	49.7%
Property rates, penalties and collection charges	7 675	13 509	164	2.1%	1 851	24.1%	290	2.1%	2 305	17.1%	275	73.9%	5.3%
Service charges	598	1 020	90	15.1%	127	21.3%	87	8.5%	305	29.9%	51	24.6%	70.5%
Other revenue	17 489	17 153	4 680	26.8%	7 757	44.4%	3 628	21.2%	16 066	93.7%	4 379	88.5%	(17.1%)
Government - operating	172 237	171 953	66 965	38.9%	59 954	34.8%	38 916	22.6%	165 835	96.4%	40 174	95.8%	(3.1%)
Government - capital	49 341	41 660	15 200	30.8%	12 060	24.4%	29 400	70.6%	56 660	136.0%	3 209	69.6%	816.2%
Interest	3 670	4 299	1 002	27.3%	704	19.2%	902	21.0%	2 608	60.7%	838	83.3%	7.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(199 830)	(191 637)	(45 583)	22.8%	(46 356)	23.2%	(32 580)	17.0%	(124 520)	65.0%	(44 308)	70.4%	(26.5%)
Suppliers and employees	(199 830)	(191 637)	(45 583)	22.8%	(46 356)	23.2%	(32 580)	17.0%	(124 520)	65.0%	(44 308)	70.4%	(26.5%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	51 180	57 956	42 518	83.1%	36 098	70.5%	40 643	70.1%	119 259	205.8%	4 618	132.7%	780.0%
Cash Flow from Investing Activities													
Receipts	-	-	(30 506)	-	(23 339)	-	(30 682)	-	(84 527)	-	(58 313)	(1 990.5%)	(47.4%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(30 506)	-	(23 339)	-	(30 682)	-	(84 527)	-	(58 313)	2 617.0%	(47.4%)
Payments	(49 341)	(54 241)	(15 307)	31.0%	(9 082)	18.4%	(13 163)	24.3%	(37 552)	69.2%	(10 533)	52.6%	25.0%
Capital assets	(49 341)	(54 241)	(15 307)	31.0%	(9 082)	18.4%	(13 163)	24.3%	(37 552)	69.2%	(10 533)	52.6%	25.0%
Net Cash from/(used) Investing Activities	(49 341)	(54 241)	(45 814)	92.9%	(32 421)	65.7%	(43 845)	80.8%	(122 079)	225.1%	(68 845)	194.7%	(36.3%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 839	3 715	(3 296)	(179.2%)	3 678	200.0%	(3 202)	(86.2%)	(2 820)	(75.9%)	(64 227)	(27.3%)	(95.0%)
Cash/cash equivalents at the year begin:	37 347	3 358	3 358	9.0%	63	.2%	3 741	111.4%	3 358	100.0%	63 555	34.6%	(94.1%)
Cash/cash equivalents at the year end:	39 186	7 073	63	.2%	3 741	9.5%	538	7.6%	538	7.6%	(672)	(1.8%)	(180.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	638	1.4%	1 184	2.7%	1 173	2.6%	41 445	93.3%	44 440	87.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	195	3.1%	121	1.9%	119	1.9%	5 812	93.0%	6 248	12.3%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	833	1.6%	1 305	2.6%	1 292	2.5%	47 258	93.2%	50 687	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(59)	(.2%)	758	2.1%	755	2.0%	35 390	96.1%	36 845	72.7%	-	-	-
Commercial	264	5.6%	198	4.2%	195	4.1%	4 097	86.2%	4 754	9.4%	-	-	-
Households	627	6.9%	348	3.8%	342	3.8%	7 770	85.5%	9 088	17.9%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	833	1.6%	1 305	2.6%	1 292	2.5%	47 258	93.2%	50 687	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	(550)	100.0%	(550)	116.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	76	98.5%	(32)	(42.2%)	5	6.5%	29	37.3%	77	(16.2%)
Total	76	(16.0%)	(32)	6.9%	5	(1.0%)	(521)	110.2%	(473)	100.0%

Contact Details

Municipal Manager	Ms Thando Mase	047 553 7025
Financial Manager	N BOTI	047 553 7007

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KING SABATA DALINDYEBO (EC157)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	916 238	914 134	434 430	47.4%	192 970	21.1%	157 818	17.3%	785 217	85.9%	144 220	86.4%	9.4%
Property rates	202 177	196 896	185 677	91.8%	6 219	3.1%	(3 318)	(1.7%)	188 578	95.8%	(889)	100.6%	273.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	310 447	310 447	85 790	27.6%	79 558	25.6%	67 973	21.9%	233 321	75.2%	62 039	71.4%	9.6%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	38 789	37 289	32 607	84.1%	1 633	4.2%	850	2.3%	35 090	94.1%	74	96.7%	1 045.6%
Service charges - other	6 500	6 525	3 630	55.9%	(18)	(.3%)	50	.8%	3 663	56.1%	39	210.8%	28.0%
Rental of facilities and equipment	18 156	18 156	3 967	21.8%	3 308	18.2%	4 057	22.3%	11 332	62.4%	3 968	76.5%	2.2%
Interest earned - external investments	4 738	3 314	425	9.0%	520	11.0%	379	11.4%	1 324	40.0%	619	63.9%	(38.8%)
Interest earned - outstanding debtors	30 271	33 653	8 744	28.9%	9 775	32.3%	10 194	30.3%	28 712	85.3%	8 221	77.5%	24.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 528	2 529	273	10.8%	619	24.5%	400	15.8%	1 293	51.1%	397	87.0%	.8%
Licences and permits	16 136	16 136	3 929	24.4%	3 929	24.3%	3 668	22.7%	11 526	71.4%	3 218	71.5%	14.0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	279 126	281 684	108 049	38.7%	86 562	31.0%	72 388	25.7%	267 000	94.8%	65 926	94.5%	9.8%
Other own revenue	6 033	6 167	1 337	22.2%	865	14.3%	1 176	19.1%	3 378	54.8%	797	59.5%	47.6%
Gains on disposal of PPE	1 336	1 336	-	-	-	-	-	-	-	-	(190)	75.8%	(100.0%)
Operating Expenditure	1 150 512	1 149 984	237 898	20.7%	226 572	19.7%	201 729	17.5%	666 199	57.9%	211 554	59.3%	(4.6%)
Employee related costs	382 481	368 523	88 614	23.2%	83 857	21.9%	89 377	24.3%	261 848	71.1%	79 510	72.2%	12.4%
Remuneration of councillors	24 890	24 890	5 586	22.4%	5 589	22.5%	6 353	25.5%	17 529	70.4%	6 119	73.0%	3.8%
Debt impairment	28 053	38 053	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	241 339	211 339	27 549	11.4%	-	-	-	-	27 549	13.0%	25 905	36.3%	(100.0%)
Finance charges	17 400	16 762	84	.5%	1 569	9.0%	-	-	1 653	9.9%	353	13.6%	(100.0%)
Bulk purchases	246 022	246 022	61 316	24.9%	71 551	29.1%	49 945	20.3%	182 813	74.3%	50 397	76.4%	(.9%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	7 935	11 674	1 385	17.5%	2 867	36.1%	2 032	17.4%	6 283	53.8%	2 492	80.4%	(18.5%)
Transfers and grants	24 000	24 000	6 670	27.8%	8 822	36.8%	8 605	35.9%	24 097	100.4%	4 469	70.5%	92.5%
Other expenditure	178 391	208 720	46 694	26.2%	52 316	29.3%	45 417	21.8%	144 426	69.2%	42 308	59.6%	7.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(234 274)	(235 850)	196 532		(33 602)		(43 912)		119 018		(67 334)		
Transfers recognised - capital	251 339	251 146	48 452	19.3%	57 748	23.0%	30 874	12.3%	137 074	54.6%	44 233	42.9%	(30.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	(2 046)	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	17 065	15 296	244 984		24 146		(13 037)		256 092		(25 147)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	17 065	15 296	244 984		24 146		(13 037)		256 092		(25 147)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	17 065	15 296	244 984		24 146		(13 037)		256 092		(25 147)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	17 065	15 296	244 984		24 146		(13 037)		256 092		(25 147)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	266 002	268 034	58 953	22.2%	47 407	17.8%	24 666	9.2%	131 026	48.9%	31 539	37.5%	(21.8%)
National Government	113 102	108 662	26 262	23.2%	27 303	24.1%	8 666	8.0%	62 231	57.3%	18 572	70.0%	(53.3%)
Provincial Government	138 237	144 075	31 884	23.1%	17 170	12.4%	15 978	11.1%	65 032	45.1%	15 145	25.0%	5.5%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	251 339	252 737	58 146	23.1%	44 474	17.7%	24 643	9.8%	127 263	50.4%	33 717	40.1%	(26.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 663	15 297	807	5.5%	2 934	20.0%	22	.1%	3 763	24.6%	(2 178)	1.8%	(101.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	266 002	268 034	58 953	22.2%	47 407	17.8%	24 666	9.2%	131 026	48.9%	31 539	37.5%	(21.8%)
Governance and Administration	3 142	7 368	113	3.6%	2 356	75.0%	(1 203)	(16.3%)	1 266	17.2%	(506)	5.3%	137.6%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	3 142	7 368	113	3.6%	2 356	75.0%	(1 203)	(16.3%)	1 266	17.2%	(506)	5.3%	137.6%
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	66 184	59 956	12 083	18.3%	9 885	14.9%	5 048	8.4%	27 017	45.1%	5 787	40.3%	(12.8%)
Community & Social Services	72	72	-	-	-	-	120	166.0%	120	166.0%	-	-	(100.0%)
Sport And Recreation	10 350	-	-	-	-	-	23	-	23	-	-	-	(100.0%)
Public Safety	5 243	3 564	-	-	11	.2%	(11)	(.3%)	1	-	(1 542)	-	(99.3%)
Housing	50 518	56 320	12 083	23.9%	9 874	19.5%	4 917	8.7%	26 874	47.7%	7 329	41.8%	(32.9%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	88 676	103 713	33 697	38.0%	26 843	30.3%	7 024	6.8%	67 564	65.1%	13 907	42.0%	(49.5%)
Planning and Development	-	350	-	-	-	-	-	-	-	-	-	-	-
Road Transport	88 676	103 363	33 697	38.0%	26 843	30.3%	7 024	6.8%	67 564	65.4%	13 907	43.9%	(49.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	108 000	96 997	13 060	12.1%	8 323	7.7%	13 797	14.2%	35 179	36.3%	12 351	33.0%	11.7%
Electricity	106 000	95 772	13 060	12.3%	8 323	7.9%	13 732	14.3%	35 114	36.7%	12 351	33.6%	11.2%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	65	-	65	-	-	-	(100.0%)
Waste Management	2 000	1 225	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	1 161 801	1 161 801	309 304	26.6%	344 239	29.6%	232 204	20.0%	885 748	76.2%	226 164	123.5%	2.7%
Property rates, penalties and collection charges	201 158	201 158	63 628	31.6%	46 782	23.3%	(3 318)	(1.6%)	107 093	53.2%	24 097	94.9%	(113.8%)
Service charges	355 700	355 700	70 499	19.8%	30 768	8.6%	68 443	19.2%	169 710	47.7%	25 002	25.8%	173.8%
Other revenue	39 667	39 667	9 506	24.0%	124 867	314.8%	59 693	150.5%	194 067	489.2%	66 794	-	(10.6%)
Government - operating	279 124	279 124	108 049	38.7%	83 957	30.1%	72 855	26.1%	264 861	94.9%	65 926	115.3%	10.5%
Government - capital	251 339	251 340	48 452	19.3%	57 748	23.0%	30 894	12.3%	137 094	54.5%	44 233	173.1%	(30.2%)
Interest	34 812	34 812	9 169	26.3%	117	.3%	3 637	10.4%	12 923	37.1%	112	14.0%	3 133.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(863 298)	(863 298)	(626 015)	72.5%	(332 717)	38.5%	(279 905)	32.4%	(1 238 637)	143.5%	(234 438)	161.4%	19.4%
Suppliers and employees	(821 898)	(432 706)	(618 603)	75.3%	(322 210)	39.2%	(271 717)	62.8%	(1 212 530)	280.2%	(229 616)	162.5%	18.3%
Finance charges	(17 400)	(246 022)	(84)	.5%	(1 569)	9.0%	-	-	(1 653)	.7%	(353)	14.5%	(100.0%)
Transfers and grants	(24 000)	(184 570)	(7 328)	30.5%	(8 937)	37.2%	(8 189)	4.4%	(24 454)	13.2%	(4 469)	-	83.2%
Net Cash from/(used) Operating Activities	298 503	298 503	(316 710)	(106.1%)	11 522	3.9%	(47 701)	(16.0%)	(352 889)	(118.2%)	(8 274)	(191.4%)	476.5%
Cash Flow from Investing Activities													
Receipts	-	30 000	324 268	-	-	-	52 663	175.5%	376 931	1 256.4%	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	30 000	324 268	-	-	-	24 643	82.1%	348 911	1 163.0%	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	28 019	-	28 019	-	-	-	(100.0%)
Payments	(266 002)	(266 002)	(807)	.3%	(5 252)	2.0%	(5 187)	2.0%	(11 246)	4.2%	2 178	2.9%	(338.2%)
Capital assets	(266 002)	(266 002)	(807)	.3%	(5 252)	2.0%	(5 187)	2.0%	(11 246)	4.2%	2 178	2.9%	(338.2%)
Net Cash from/(used) Investing Activities	(266 002)	(236 002)	323 461	(121.6%)	(5 252)	2.0%	47 476	(20.1%)	365 684	(154.9%)	2 178	(97.0%)	2 079.9%
Cash Flow from Financing Activities													
Receipts	-	0	785	-	42	-	229	54 090.3%	1 057	249 237.5%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	0	785	-	42	-	229	54 090.3%	1 057	249 237.5%	-	-	(100.0%)
Payments	(7 574)	(7 574)	-	-	(2 781)	36.7%	-	-	(2 781)	36.7%	-	28.4%	-
Repayment of borrowing	(7 574)	(7 574)	-	-	(2 781)	36.7%	-	-	(2 781)	36.7%	-	28.4%	-
Net Cash from/(used) Financing Activities	(7 574)	(7 574)	785	(10.4%)	(2 739)	36.2%	229	(3.0%)	(1 725)	22.8%	-	(52.0%)	(100.0%)
Net Increase/(Decrease) in cash held	24 927	54 928	7 536	30.2%	3 531	14.2%	4	-	11 071	20.2%	(6 096)	(5.2%)	(100.1%)
Cash/cash equivalents at the year begin:	40 262	6 206	6 206	15.4%	13 742	34.1%	17 273	278.3%	6 206	100.0%	18 290	5.9%	(5.6%)
Cash/cash equivalents at the year end:	65 189	61 134	13 742	21.1%	17 273	26.5%	17 277	28.3%	17 277	28.3%	12 195	30.3%	41.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	18 978	47.7%	5 307	13.3%	2 548	6.4%	12 970	32.6%	39 803	8.4%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(5 143)	(2.3%)	3 647	1.6%	3 470	1.5%	223 040	99.1%	225 014	47.4%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	(0)	100.0%	-	-	-	-	-	-	(0)	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 975	3.9%	1 771	1.7%	2 151	2.1%	94 978	92.3%	102 875	21.7%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2 252	2.1%	990	.9%	944	.9%	105 288	96.2%	109 473	23.0%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 839)	184.3%	-	-	-	-	1 756	(84.3%)	(2 083)	(.4%)	-	-	-
Total By Income Source	16 223	3.4%	11 715	2.5%	9 113	1.9%	438 033	92.2%	475 083	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	4 043	7.4%	1 476	2.7%	252	.5%	48 827	89.4%	54 598	11.5%	-	-	-
Commercial	14 673	11.6%	5 929	4.7%	4 041	3.2%	101 377	80.4%	126 020	26.5%	-	-	-
Households	(3 550)	(1.3%)	4 117	1.5%	4 656	1.7%	269 522	98.1%	274 744	57.8%	-	-	-
Other	1 057	5.4%	194	1.0%	164	.8%	18 306	92.8%	19 721	4.2%	-	-	-
Total By Customer Group	16 223	3.4%	11 715	2.5%	9 113	1.9%	438 033	92.2%	475 083	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 828	17.6%	2 370	3.0%	(532)	(.7%)	62 804	80.0%	78 469	90.4%
Auditor-General	60	100.0%	-	-	-	-	-	-	60	.1%
Other	1 316	15.9%	2 624	31.7%	881	10.7%	3 445	41.7%	8 265	9.5%
Total	15 204	17.5%	4 993	5.8%	348	.4%	66 248	76.3%	86 793	100.0%

Contact Details

Municipal Manager	Mr ZZ Mnqanqeni	047 501 4238/9
Financial Manager	Mr Eric Fudumele Jiholo	047 501 4374

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: O .R. TAMBO (DC15)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	1 137 047	1 137 047	366 735	32.3%	324 813	28.6%	319 016	28.1%	1 010 564	88.9%	229 384	59.2%	39.1%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	236 407	236 407	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	67 732	-	60 777	-	64 129	-	192 638	-	54 555	-	17.5%
Rental of facilities and equipment	50	50	9	17.2%	5	10.7%	8	16.9%	22	44.8%	8	45.3%	-
Interest earned - external investments	24 100	24 100	10 134	42.1%	7 865	32.6%	8 843	36.7%	26 842	111.4%	5 148	76.3%	71.8%
Interest earned - outstanding debtors	15 460	15 460	7 324	47.4%	11 360	73.5%	11 805	76.4%	30 488	197.2%	10 900	178.6%	8.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	676 566	676 566	281 389	41.6%	224 547	33.2%	168 290	24.9%	674 226	99.7%	158 653	100.6%	6.1%
Other own revenue	184 465	184 465	147	.1%	20 260	11.0%	65 941	35.7%	86 347	46.8%	119	47.6%	55 356.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 134 761	1 134 761	192 000	16.9%	215 726	19.0%	216 378	19.1%	624 104	55.0%	189 714	35.9%	14.1%
Employee related costs	434 776	434 776	85 235	19.6%	91 262	21.0%	89 226	20.5%	265 723	61.1%	81 489	66.7%	9.5%
Remuneration of councillors	19 778	19 778	3 813	19.3%	4 248	21.5%	4 489	22.7%	12 550	63.5%	4 569	71.4%	(1.7%)
Debt impairment	43 500	43 500	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	160 041	160 041	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	51 000	51 000	2 870	5.6%	-	-	15 349	30.1%	18 218	35.7%	11 821	49.5%	29.8%
Other Materials	64 528	64 528	8 041	12.5%	20 592	31.9%	9 366	14.5%	37 999	58.9%	11 834	53.9%	(20.9%)
Contracted services	-	-	3 458	-	4 331	-	3 662	-	11 450	-	2 966	56.2%	23.5%
Transfers and grants	16 482	16 482	18 500	112.2%	9 191	55.8%	14 400	87.4%	42 091	255.4%	13 180	5.6%	9.3%
Other expenditure	344 656	344 656	70 084	20.3%	86 102	25.0%	79 886	23.2%	236 072	68.5%	63 857	78.1%	25.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 286	2 286	174 735		109 088		102 638		386 460		39 669		
Transfers recognised - capital	1 074 794	1 074 794	388 910	36.2%	343 399	32.0%	239 712	22.3%	972 021	90.4%	311 585	99.7%	(23.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 077 080	1 077 080	563 645		452 487		342 350		1 358 481		351 254		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 077 080	1 077 080	563 645		452 487		342 350		1 358 481		351 254		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 077 080	1 077 080	563 645		452 487		342 350		1 358 481		351 254		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 077 080	1 077 080	563 645		452 487		342 350		1 358 481		351 254		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	1 221 593	1 221 593	196 423	16.1%	351 556	28.8%	207 570	17.0%	755 549	61.8%	90 771	47.2%	128.7%
National Government	1 074 794	1 074 794	184 479	17.2%	327 818	30.5%	194 871	18.1%	707 167	65.8%	83 736	50.2%	132.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	1 074 794	1 074 794	184 479	17.2%	327 818	30.5%	194 871	18.1%	707 167	65.8%	83 736	50.2%	132.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	146 799	146 799	11 945	8.1%	23 738	16.2%	12 699	8.7%	48 382	33.0%	7 035	28.9%	80.5%
Capital Expenditure Standard Classification	1 221 593	1 221 593	196 423	16.1%	351 556	28.8%	207 570	17.0%	755 549	61.8%	90 771	47.2%	128.7%
Governance and Administration	56 491	56 491	980	1.7%	4 752	8.4%	1 432	2.5%	7 164	12.7%	979	21.2%	46.2%
Executive & Council	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	51 641	51 641	980	1.9%	4 729	9.2%	1 432	2.8%	7 141	13.8%	584	18.7%	145.2%
Corporate Services	1 850	1 850	-	-	23	1.3%	-	-	23	1.3%	396	51.4%	(100.0%)
Community and Public Safety	20 620	20 620	3 157	15.3%	59	.3%	3 157	15.3%	6 373	30.9%	-	3.5%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	15 000	15 000	3 157	21.0%	-	-	3 157	21.0%	6 314	42.1%	-	4.3%	(100.0%)
Housing	4 320	4 320	-	-	-	-	-	-	-	-	-	-	-
Health	1 300	1 300	-	-	59	4.5%	-	-	59	4.5%	-	-	-
Economic and Environmental Services	21 608	21 608	1 641	7.6%	5 408	25.0%	1 091	5.1%	8 140	37.7%	869	14.3%	25.6%
Planning and Development	8 835	8 835	1 056	11.9%	5 213	59.0%	1 091	12.4%	7 360	83.3%	537	52.3%	103.0%
Road Transport	12 773	12 773	586	4.6%	195	1.5%	-	-	781	6.1%	332	4.2%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 122 874	1 122 874	190 646	17.0%	341 336	30.4%	201 889	18.0%	733 871	65.4%	88 923	49.8%	127.0%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	1 122 874	1 122 874	190 646	17.0%	341 336	30.4%	201 889	18.0%	733 871	65.4%	88 923	49.8%	127.0%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	2 168 341	2 168 341	732 428	33.8%	645 292	29.8%	535 013	24.7%	1 912 733	88.2%	518 097	94.3%	3.3%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	192 907	192 907	44 516	23.1%	37 856	19.6%	40 414	21.0%	122 786	63.7%	31 684	70.7%	27.6%
Other revenue	184 515	184 515	155	.1%	20 265	11.0%	65 949	35.7%	86 370	46.8%	127	20.9%	51 686.3%
Government - operating	676 566	676 566	281 389	41.6%	224 547	33.2%	168 290	24.9%	674 226	99.7%	158 653	105.1%	6.1%
Government - capital	1 074 794	1 074 794	388 910	36.2%	343 399	32.0%	239 712	22.3%	972 021	90.4%	311 585	100.0%	(23.1%)
Interest	39 560	39 560	17 458	44.1%	19 224	48.6%	20 647	52.2%	57 330	144.9%	16 048	117.6%	28.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(931 220)	(931 220)	(192 000)	20.6%	(215 726)	23.2%	(216 378)	23.2%	(624 104)	67.0%	(189 714)	70.9%	14.1%
Suppliers and employees	(914 738)	(914 738)	(173 500)	19.0%	(206 534)	22.6%	(201 978)	22.1%	(582 013)	63.6%	(176 535)	67.8%	14.4%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(16 482)	(16 482)	(18 500)	112.2%	(9 191)	55.8%	(14 400)	87.4%	(42 091)	255.4%	(13 180)	286.6%	9.3%
Net Cash from/(used) Operating Activities	1 237 122	1 237 122	540 428	43.7%	429 566	34.7%	318 635	25.8%	1 288 629	104.2%	328 383	114.0%	(3.0%)
Cash Flow from Investing Activities													
Receipts	146 799	146 799	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	146 799	146 799	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 221 593)	(1 221 593)	(196 423)	16.1%	(351 556)	28.8%	(207 570)	17.0%	(755 549)	61.8%	(90 771)	36.2%	128.7%
Capital assets	(1 221 593)	(1 221 593)	(196 423)	16.1%	(351 556)	28.8%	(207 570)	17.0%	(755 549)	61.8%	(90 771)	36.2%	128.7%
Net Cash from/(used) Investing Activities	(1 074 794)	(1 074 794)	(196 423)	18.3%	(351 556)	32.7%	(207 570)	19.3%	(755 549)	70.3%	(90 771)	42.0%	128.7%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	162 328	162 328	344 005	211.9%	78 011	48.1%	111 065	68.4%	533 081	328.4%	237 612	444.4%	(53.3%)
Cash/cash equivalents at the year begin:	490 950	490 950	336 868	68.6%	680 873	138.7%	758 883	154.6%	336 868	68.6%	813 352	75.1%	(6.7%)
Cash/cash equivalents at the year end:	653 278	653 278	680 873	104.2%	758 883	116.2%	869 948	133.2%	869 948	133.2%	1 050 964	178.2%	(17.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	46 956	7.7%	13 229	2.2%	13 509	2.2%	535 659	87.9%	609 353	100.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	46 956	7.7%	13 229	2.2%	13 509	2.2%	535 659	87.9%	609 353	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	13 450	30.9%	1 466	3.4%	1 595	3.7%	27 013	62.1%	43 524	7.1%	-	-	-
Commercial	9 461	12.4%	2 394	3.1%	1 946	2.5%	62 605	81.9%	76 407	12.5%	-	-	-
Households	21 581	4.5%	8 859	1.9%	9 406	2.0%	436 055	91.6%	475 901	78.1%	-	-	-
Other	2 464	18.2%	510	3.8%	562	4.2%	9 985	73.8%	13 521	2.2%	-	-	-
Total By Customer Group	46 956	7.7%	13 229	2.2%	13 509	2.2%	535 659	87.9%	609 353	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	70 447	100.0%	70 447	98.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	792	61.1%	11	.9%	7	.6%	485	37.5%	1 296	1.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	792	1.1%	11	-	7	-	70 932	98.9%	71 743	100.0%

Contact Details

Municipal Manager	Mr Owen Ngubende Hlazo	047 501 6407
Financial Manager	Mr Moabi E. Moleko	047 501 6446

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MATATIELE (EC441)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	289 357	293 321	110 478	38.2%	75 452	26.1%	78 369	26.7%	264 300	90.1%	70 669	88.8%	10.9%
Property rates	36 427	36 427	19 449	53.4%	5 410	14.9%	5 465	15.0%	30 324	83.2%	4 978	82.5%	9.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	49 536	49 536	11 419	23.1%	11 757	23.7%	12 276	24.8%	35 451	71.6%	10 631	72.3%	15.5%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	8 078	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	8 078	-	2 174	26.9%	2 138	26.5%	2 177	-	6 489	-	1 995	74.1%	9.1%
Rental of facilities and equipment	774	774	158	20.5%	155	20.0%	149	19.2%	462	59.6%	165	61.7%	(10.2%)
Interest earned - external investments	5 987	5 987	1 095	18.3%	2 823	47.1%	2 916	48.7%	6 834	114.1%	1 160	81.1%	151.4%
Interest earned - outstanding debtors	4 277	4 277	1 322	30.9%	568	13.3%	1 341	31.4%	3 231	75.5%	1 374	97.8%	(2.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 730	1 470	582	21.3%	151	5.5%	299	20.3%	1 031	70.1%	753	69.7%	(60.3%)
Licences and permits	389	3 308	617	158.9%	772	198.6%	935	28.3%	2 323	70.2%	618	93.3%	51.2%
Agency services	1 659	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	177 382	181 311	73 224	41.3%	50 761	28.6%	52 104	28.7%	176 089	97.1%	47 727	96.5%	9.2%
Other own revenue	2 103	2 138	383	18.2%	732	34.8%	708	33.1%	1 824	85.3%	927	100.6%	(23.6%)
Gains on disposal of PPE	15	15	54	362.0%	187	1 243.7%	-	-	241	1 605.7%	340	11.1%	(100.0%)
Operating Expenditure	289 350	293 315	61 503	21.3%	65 567	22.7%	61 881	21.1%	188 951	64.4%	56 599	56.7%	9.3%
Employee related costs	95 663	86 642	19 747	20.6%	23 314	24.4%	20 920	24.1%	63 981	73.8%	21 227	65.8%	(1.4%)
Remuneration of councillors	18 682	18 908	4 093	21.9%	4 189	22.4%	4 593	24.3%	12 876	68.1%	4 468	75.3%	2.8%
Debt impairment	5 000	11 250	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	14 320	14 270	-	-	-	-	27	.2%	27	.2%	-	-	(100.0%)
Finance charges	-	-	-	-	0	-	-	-	0	-	4	77.4%	(100.0%)
Bulk purchases	39 100	39 100	12 889	33.0%	7 688	19.7%	5 126	13.1%	25 703	65.7%	7 384	77.1%	(30.6%)
Other Materials	11 242	11 654	-	-	860	7.6%	3 370	28.9%	4 230	36.3%	-	-	(100.0%)
Contracted services	24 408	26 573	3 298	13.5%	7 889	32.3%	5 786	21.8%	16 973	63.9%	3 658	51.9%	58.2%
Transfers and grants	19 116	23 045	5 731	30.0%	5 376	28.1%	6 376	27.7%	17 483	75.9%	4 109	41.0%	55.2%
Other expenditure	61 819	61 874	15 746	25.5%	16 251	26.3%	15 682	25.3%	47 679	77.1%	15 749	60.3%	(.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7	6	48 975		9 886		16 488		75 349		14 069		
Transfers recognised - capital	124 661	125 168	268	.2%	27 281	21.9%	44 866	35.8%	72 414	57.9%	10 297	61.3%	335.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	124 668	125 174	49 242		37 167		61 354		147 763		24 366		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	124 668	125 174	49 242		37 167		61 354		147 763		24 366		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	124 668	125 174	49 242		37 167		61 354		147 763		24 366		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	124 668	125 174	49 242		37 167		61 354		147 763		24 366		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	154 046	155 394	17 335	11.3%	24 977	16.2%	34 830	22.4%	77 142	49.6%	12 933	62.8%	169.3%
National Government	124 661	124 661	4 368	3.5%	17 154	13.8%	34 123	27.4%	55 645	44.6%	5 568	40.6%	512.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	507	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	124 661	125 168	4 368	3.5%	17 154	13.8%	34 123	27.3%	55 645	44.5%	5 568	40.6%	512.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	29 385	30 226	12 967	44.1%	7 822	26.6%	707	2.3%	21 497	71.1%	7 366	76.2%	(90.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	154 046	155 394	17 335	11.3%	24 977	16.2%	34 830	22.4%	77 142	49.6%	12 933	62.8%	169.3%
Governance and Administration	1 580	7 189	104	6.6%	3 471	219.7%	1 255	17.5%	4 831	67.2%	635	14.4%	97.7%
Executive & Council	-	1 115	-	-	-	-	1 106	99.2%	1 106	99.2%	-	64.9%	(100.0%)
Budget & Treasury Office	100	4 330	40	39.9%	3 203	3 203.1%	(29)	(.7%)	3 214	74.2%	-	.1%	(100.0%)
Corporate Services	1 480	1 744	64	4.4%	268	18.1%	179	10.2%	511	29.3%	635	25.5%	(71.9%)
Community and Public Safety	30 001	2 577	2 485	8.3%	3 155	10.5%	(1 671)	(64.9%)	3 969	154.0%	2 599	70.2%	(164.3%)
Community & Social Services	1 000	1 110	-	-	3 155	315.5%	(1 671)	(150.6%)	1 484	133.7%	943	94.8%	(277.2%)
Sport And Recreation	5 800	-	599	10.3%	-	-	-	-	599	-	-	65.2%	-
Public Safety	851	1 467	251	29.5%	-	-	-	-	251	17.1%	-	65.1%	-
Housing	22 350	-	1 635	7.3%	-	-	-	-	1 635	-	1 655	64.9%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 905	62 553	1 995	68.7%	3 290	113.2%	12 710	20.3%	17 994	28.8%	2 528	142.1%	402.8%
Planning and Development	2 905	3 402	1 995	68.7%	181	6.2%	128	3.8%	2 303	67.7%	491	46.8%	(74.0%)
Road Transport	-	59 152	-	-	3 109	-	12 582	21.3%	15 691	26.5%	2 037	-	517.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	119 561	83 075	12 750	10.7%	15 061	12.6%	22 537	27.1%	50 348	60.6%	7 171	60.6%	214.3%
Electricity	119 561	83 075	12 750	10.7%	15 061	12.6%	22 537	27.1%	50 348	60.6%	7 171	60.6%	214.3%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	385 164	334 954	110 308	28.6%	118 690	30.8%	2 758	.8%	231 756	69.2%	79 699	90.7%	(96.5%)
Property rates, penalties and collection charges	25 257	25 257	19 449	77.0%	5 487	21.7%	5 460	21.6%	30 396	120.3%	4 978	113.0%	9.7%
Service charges	39 946	-	13 593	34.0%	13 895	34.8%	14 461	-	41 949	-	12 627	99.3%	14.5%
Other revenue	7 654	7 654	1 361	17.8%	(16 416)	(214.5%)	2 020	26.4%	(13 034)	(170.3%)	1 567	62.6%	28.9%
Government - operating	177 382	177 382	73 220	41.3%	97 263	54.8%	81 686	46.1%	252 168	142.2%	47 697	98.6%	71.3%
Government - capital	124 661	124 661	268	.2%	14 974	12.0%	328	.3%	15 570	12.5%	10 297	63.2%	(96.8%)
Interest	10 264	-	2 417	23.6%	3 487	34.0%	(101 197)	-	(95 293)	-	2 534	90.1%	(4 093.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(188 010)	(289 350)	(53 299)	28.3%	(47 200)	25.1%	(169 064)	58.4%	(269 563)	93.2%	(60 894)	62.8%	177.6%
Suppliers and employees	(148 910)	(240 826)	(47 568)	31.9%	(54 662)	36.7%	(156 262)	64.9%	(258 492)	107.3%	(56 780)	60.1%	175.2%
Finance charges	(39 100)	(5 000)	-	-	(0)	-	-	-	(0)	-	(4)	(129 066.7%)	(100.0%)
Transfers and grants	-	(43 524)	(5 731)	-	7 463	-	(12 802)	29.4%	(11 070)	25.4%	(4 109)	166.8%	211.6%
Net Cash from/(used) Operating Activities	197 155	45 604	57 009	28.9%	71 490	36.3%	(166 306)	(364.7%)	(37 807)	(82.9%)	18 806	170.5%	(984.3%)
Cash Flow from Investing Activities													
Receipts	15	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	15	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(154 046)	(155 394)	(13 502)	8.8%	(1 493)	1.0%	92 010	(59.2%)	77 015	(49.6%)	(12 110)	54.7%	(859.8%)
Capital assets	(154 046)	(155 394)	(13 502)	8.8%	(1 493)	1.0%	92 010	(59.2%)	77 015	(49.6%)	(12 110)	54.7%	(859.8%)
Net Cash from/(used) Investing Activities	(154 031)	(155 394)	(13 502)	8.8%	(1 493)	1.0%	92 010	(59.2%)	77 015	(49.6%)	(12 110)	56.2%	(859.8%)
Cash Flow from Financing Activities													
Receipts	49	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	49	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	49	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	43 172	(109 790)	43 507	100.8%	69 997	162.1%	(74 296)	67.7%	39 208	(35.7%)	6 696	(163.6%)	(1 209.6%)
Cash/cash equivalents at the year begin:	(12 711)	(12 711)	48 411	(380.9%)	91 918	(723.2%)	161 915	(1 273.9%)	48 411	(380.9%)	94 453	100.0%	71.4%
Cash/cash equivalents at the year end:	30 461	(122 501)	91 918	301.8%	161 915	531.5%	87 619	(71.5%)	87 619	(71.5%)	101 148	(795.7%)	(13.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 324	37.4%	650	10.5%	340	5.5%	2 900	46.7%	6 214	7.1%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 182	2.8%	484	1.2%	275	.7%	39 680	95.3%	41 621	47.4%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	603	5.9%	369	3.6%	213	2.1%	9 080	88.5%	10 265	11.7%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	28	47.6%	19	31.2%	8	13.8%	4	7.4%	59	.1%	-	-	-
Interest on Arrear Debtor Accounts	672	4.3%	664	4.2%	654	4.2%	13 750	87.4%	15 740	17.9%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	713	5.1%	(217)	(1.6%)	36	.3%	13 369	96.2%	13 901	15.8%	-	-	-
Total By Income Source	5 524	6.3%	1 969	2.2%	1 526	1.7%	78 782	89.7%	87 801	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	49	.1%	10	-	8 389	22.6%	28 734	77.3%	37 181	42.3%	-	-	-
Commercial	2 697	56.6%	127	2.7%	625	13.1%	1 315	27.6%	4 764	5.4%	-	-	-
Households	1 705	5.4%	880	2.8%	6 568	20.7%	22 647	71.2%	31 800	36.2%	-	-	-
Other	1 073	7.6%	952	6.8%	(14 055)	(100.0%)	26 087	185.6%	14 056	16.0%	-	-	-
Total By Customer Group	5 524	6.3%	1 969	2.2%	1 526	1.7%	78 782	89.7%	87 801	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 086	100.0%	-	-	-	-	-	-	6 086	35.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	11 261	100.0%	-	-	-	-	-	-	11 261	64.9%
Total	17 346	100.0%	-	-	-	-	-	-	17 346	100.0%

Contact Details

Municipal Manager	Dr D C T Nakin	039 737 8100
Financial Manager	Mr L Ndzelu	039 737 8199

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: UMZIMVUBU (EC442)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	244 914	244 914	82 744	33.8%	58 823	24.0%	6 599	2.7%	148 167	60.5%	11 690	21.4%	(43.5%)
Property rates	15 900	15 900	9 219	58.0%	1 722	10.8%	1 958	12.3%	12 898	81.1%	570	202.2%	243.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 120	2 120	454	21.4%	432	20.4%	382	18.0%	1 268	59.8%	369	55.4%	3.4%
Service charges - other	-	-	-	-	-	-	8	-	8	-	-	-	(100.0%)
Rental of facilities and equipment	1 524	1 524	37	2.4%	128	8.4%	79	5.2%	244	16.0%	268	88.1%	(70.5%)
Interest earned - external investments	4 064	4 064	1 034	25.4%	648	15.9%	1 299	32.0%	2 982	73.4%	1 399	151.2%	(7.1%)
Interest earned - outstanding debtors	2 508	2 508	593	23.6%	559	22.3%	588	23.4%	1 740	69.4%	572	105.3%	2.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 497	4 497	115	2.6%	85	1.9%	693	15.4%	892	19.8%	956	24.8%	(27.6%)
Licences and permits	3 225	3 225	482	14.9%	329	10.2%	777	24.1%	1 588	49.2%	648	54.1%	20.0%
Agency services	1 818	1 818	483	26.6%	464	25.5%	482	26.5%	1 429	78.6%	379	72.4%	27.2%
Transfers recognised - operational	167 980	167 980	69 945	41.6%	54 050	32.2%	95	.1%	124 090	73.9%	6 862	8.4%	(98.6%)
Other own revenue	39 939	39 939	382	1.0%	407	1.0%	238	.6%	1 026	2.6%	180	6.7%	32.0%
Gains on disposal of PPE	1 339	1 339	-	-	-	-	-	-	-	-	(513)	-	(100.0%)
Operating Expenditure	231 936	231 936	32 675	14.1%	42 206	18.2%	53 634	23.1%	128 515	55.4%	35 641	40.4%	50.5%
Employee related costs	61 402	61 402	12 874	21.0%	15 472	25.2%	12 274	20.0%	40 620	66.2%	13 716	77.3%	(10.5%)
Remuneration of councillors	18 734	18 734	3 799	20.3%	3 775	20.2%	4 078	21.8%	11 652	62.2%	3 804	63.9%	7.2%
Debt impairment	5 300	5 300	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	53 000	53 000	-	-	-	-	15 932	30.1%	15 932	30.1%	-	-	(100.0%)
Finance charges	50	50	-	-	-	-	-	-	-	-	36	1.8%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	10 119	10 119	1 584	15.7%	1 701	16.8%	1 761	17.4%	5 046	49.9%	1 750	27.2%	.6%
Transfers and grants	4 600	4 600	324	7.1%	514	11.2%	2 767	60.1%	3 605	78.4%	1 705	65.0%	62.2%
Other expenditure	78 625	78 625	14 094	17.9%	20 743	26.4%	16 823	21.4%	51 660	65.7%	14 629	49.9%	15.0%
Loss on disposal of PPE	106	106	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	12 978	12 978	50 069		16 617		(47 034)		19 652		(23 951)		
Transfers recognised - capital	59 261	59 261	12 016	20.3%	7 418	12.5%	27 242	46.0%	46 677	78.8%	42 480	130.5%	(35.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	72 239	72 239	62 085		24 036		(19 792)		66 329		18 529		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	72 239	72 239	62 085		24 036		(19 792)		66 329		18 529		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	72 239	72 239	62 085		24 036		(19 792)		66 329		18 529		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	72 239	72 239	62 085		24 036		(19 792)		66 329		18 529		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	130 517	130 734	23 726	18.2%	44 081	33.8%	21 236	16.2%	89 043	68.1%	18 821	33.0%	12.8%
National Government	69 261	69 261	23 726	34.3%	31 592	45.6%	21 236	30.7%	76 554	110.5%	18 821	46.2%	12.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	69 261	69 261	23 726	34.3%	31 592	45.6%	21 236	30.7%	76 554	110.5%	18 821	46.2%	12.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	61 256	61 473	-	-	12 489	20.4%	-	-	12 489	20.3%	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	130 517	130 734	23 726	18.2%	44 081	33.8%	21 236	16.2%	89 043	68.1%	18 821	33.0%	12.8%
Governance and Administration	7 133	7 350	1 089	15.3%	2 386	33.5%	1 413	19.2%	4 888	66.5%	410	13.4%	244.9%
Executive & Council	583	300	-	-	-	-	-	-	-	-	2	.3%	(100.0%)
Budget & Treasury Office	3 700	4 200	249	6.7%	1 463	39.5%	443	10.6%	2 156	51.3%	4	2.4%	11 474.5%
Corporate Services	2 850	2 850	840	29.5%	923	32.4%	970	34.0%	2 732	95.9%	404	21.8%	140.1%
Community and Public Safety	2 334	2 334	101	4.3%	1	-	(17)	(.7%)	84	3.6%	906	54.7%	(101.9%)
Community & Social Services	-	-	71	-	-	-	-	-	71	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 334	2 334	30	1.3%	1	-	(17)	(.7%)	14	.6%	906	39.1%	(101.9%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	117 923	117 923	22 123	18.8%	41 694	35.4%	20 187	17.1%	84 003	71.2%	16 498	30.7%	22.4%
Planning and Development	1 050	1 050	726	69.1%	-	-	(533)	(50.7%)	193	18.4%	78	14.2%	(782.9%)
Road Transport	116 873	116 873	21 397	18.3%	41 694	35.7%	20 719	17.7%	83 810	71.7%	16 420	30.8%	26.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 127	3 127	414	13.2%	-	-	(347)	(11.1%)	67	2.1%	1 007	131.1%	(134.4%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	3 127	3 127	414	13.2%	-	-	(347)	(11.1%)	67	2.1%	1 007	131.1%	(134.4%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	296 067	292 843	94 426	31.9%	74 372	25.1%	33 604	11.5%	202 403	69.1%	56 458	76.4%	(40.5%)
Property rates, penalties and collection charges	12 720	11 200	9 219	72.5%	804	6.3%	1 958	17.5%	11 981	107.0%	2 524	40.4%	(22.4%)
Service charges	1 696	1 234	454	26.8%	191	11.2%	390	31.6%	1 035	83.9%	369	49.2%	5.6%
Other revenue	47 839	46 942	1 117	2.3%	1 427	3.0%	2 031	4.3%	4 574	9.7%	2 403	11.7%	(15.5%)
Government - operating	167 978	167 978	69 993	41.7%	54 050	32.2%	95	.1%	124 139	73.9%	42 480	94.8%	(99.8%)
Government - capital	59 261	59 261	12 016	20.3%	17 095	28.8%	27 242	46.0%	56 353	95.1%	6 710	80.6%	306.0%
Interest	6 573	6 228	1 627	24.8%	806	12.3%	1 888	30.3%	4 321	69.4%	1 971	79.5%	(4.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(173 529)	(173 023)	(24 471)	14.1%	(42 108)	24.3%	(3 992)	2.3%	(70 571)	40.8%	(77 420)	33.4%	(94.8%)
Suppliers and employees	(168 879)	(168 423)	(24 146)	14.3%	(41 436)	24.5%	(1 225)	.7%	(66 808)	39.7%	(75 680)	33.0%	(98.4%)
Finance charges	(50)	-	-	-	-	-	-	-	-	-	(36)	-	(100.0%)
Transfers and grants	(4 600)	(4 600)	(324)	7.1%	(672)	14.6%	(2 767)	60.1%	(3 763)	81.8%	(1 705)	46.3%	62.2%
Net Cash from/(used) Operating Activities	122 537	119 820	69 955	57.1%	32 264	26.3%	29 612	24.7%	131 832	110.0%	(20 963)	134.4%	(241.3%)
Cash Flow from Investing Activities													
Receipts	22 839	1 339	-	-	-	-	-	-	-	-	23 814	2 186.2%	(100.0%)
Proceeds on disposal of PPE	1 339	1 339	-	-	-	-	-	-	-	-	23 814	2 186.2%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	21 500	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(130 517)	(124 478)	(23 726)	18.2%	(43 705)	33.5%	(21 236)	17.1%	(88 667)	71.2%	(18 821)	36.9%	12.8%
Capital assets	(130 517)	(124 478)	(23 726)	18.2%	(43 705)	33.5%	(21 236)	17.1%	(88 667)	71.2%	(18 821)	36.9%	12.8%
Net Cash from/(used) Investing Activities	(107 677)	(123 139)	(23 726)	22.0%	(43 705)	40.6%	(21 236)	17.2%	(88 667)	72.0%	4 992	15.0%	(525.4%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	(26 716)	150.4%	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	(26 716)	150.4%	(100.0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	(26 716)	150.4%	(100.0%)
Net Increase/(Decrease) in cash held	14 860	(3 319)	46 229	311.1%	(11 441)	(77.0%)	8 376	(252.4%)	43 165	(1 300.5%)	(42 686)	1 957.0%	(119.6%)
Cash/cash equivalents at the year begin:	25 251	46 220	46 222	183.1%	92 452	366.1%	81 011	175.3%	46 222	100.0%	201 777	100.0%	(59.9%)
Cash/cash equivalents at the year end:	40 111	42 901	92 452	230.5%	81 011	202.0%	89 387	208.4%	89 387	208.4%	159 091	495.8%	(43.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	540	2.4%	466	2.1%	448	2.0%	21 269	93.6%	22 723	74.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	118	3.1%	114	3.0%	109	2.8%	3 503	91.1%	3 845	12.6%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	194	3.6%	202	3.7%	183	3.3%	4 896	89.4%	5 475	18.0%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(50)	3.1%	(71)	4.4%	(51)	3.1%	(1 452)	89.4%	(1 624)	(5.3%)	-	-	-
Total By Income Source	802	2.6%	711	2.3%	689	2.3%	28 216	92.8%	30 418	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	51	.8%	52	.9%	50	.8%	5 897	97.5%	6 050	19.9%	-	-	-
Commercial	376	3.9%	322	3.3%	250	2.6%	8 714	90.2%	9 661	31.8%	-	-	-
Households	375	2.6%	337	2.3%	389	2.6%	13 605	92.5%	14 707	48.3%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	802	2.6%	711	2.3%	689	2.3%	28 216	92.8%	30 418	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 540	100.0%	-	-	-	-	-	-	1 540	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 540	100.0%	-	-	-	-	-	-	1 540	100.0%

Contact Details

Municipal Manager	Gladstone PT Nota	039 255 0166
Financial Manager	Mzingisi Hloba	039 255 0459

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MBIZANA (EC443)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	242 833	247 071	100 817	41.5%	83 085	34.2%	60 386	24.4%	244 289	98.9%	55 547	86.5%	8.7%
Property rates	21 057	21 057	14 204	67.5%	1 826	8.7%	1 817	8.6%	17 847	84.8%	1 749	59.1%	3.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	24 731	27 862	7 140	28.9%	7 252	29.3%	7 282	26.1%	21 674	77.8%	3 948	51.5%	84.4%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 001	2 001	281	14.0%	299	14.9%	299	15.0%	879	43.9%	250	37.9%	19.8%
Service charges - other	10	10	2	15.5%	1	11.1%	2	20.3%	5	47.0%	2	55.7%	5.4%
Rental of facilities and equipment	721	721	153	21.2%	183	25.4%	287	39.7%	623	86.3%	366	86.2%	(21.7%)
Interest earned - external investments	5 805	5 805	1 951	33.6%	1 121	19.3%	3 264	56.2%	6 336	109.2%	1 242	58.0%	162.8%
Interest earned - outstanding debtors	1 673	1 673	520	31.1%	817	48.8%	801	47.9%	2 138	127.8%	200	115.1%	300.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	775	775	95	12.2%	217	27.9%	473	61.0%	784	101.2%	198	42.0%	138.9%
Licences and permits	2 236	2 236	583	26.1%	646	28.9%	676	30.2%	1 905	85.2%	565	64.3%	19.6%
Agency services	814	814	235	28.9%	261	32.1%	219	26.9%	715	87.9%	216	81.6%	1.4%
Transfers recognised - operational	181 993	183 100	75 524	41.5%	70 395	38.7%	45 165	24.7%	191 084	104.4%	46 562	96.7%	(3.0%)
Other own revenue	1 016	1 016	128	12.6%	68	6.7%	101	10.0%	298	29.3%	249	52.8%	(59.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	275 600	278 704	45 317	16.4%	55 934	20.3%	86 728	31.1%	187 980	67.4%	58 938	78.1%	47.2%
Employee related costs	87 843	84 786	18 674	21.3%	20 267	23.1%	19 125	22.6%	58 066	68.5%	17 800	68.5%	7.4%
Remuneration of councillors	23 186	20 234	4 390	18.9%	4 802	20.7%	5 398	26.7%	14 590	72.1%	5 244	72.5%	2.9%
Debt impairment	1 900	1 900	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	39 400	39 400	-	-	-	-	31 765	80.6%	31 765	80.6%	-	-	(100.0%)
Finance charges	1 500	1 500	903	60.2%	356	23.7%	15	1.0%	1 274	85.0%	43	38.0%	(65.0%)
Bulk purchases	27 712	28 984	8 492	30.6%	6 317	22.8%	6 241	21.5%	21 050	72.6%	4 958	84.5%	25.9%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	3 881	4 881	242	6.2%	1 019	26.3%	1 538	31.5%	2 799	57.3%	721	66.9%	113.2%
Other expenditure	90 179	97 020	12 615	14.0%	23 174	25.7%	22 646	23.3%	58 436	60.2%	30 171	102.0%	(24.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(32 767)	(31 633)	55 500		27 151		(26 341)		56 309		(3 391)		
Transfers recognised - capital	68 851	98 551	25 804	37.5%	10 788	15.7%	4 170	4.2%	40 762	41.4%	10 489	83.6%	(60.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	36 084	66 918	81 304		37 938		(22 171)		97 071		7 097		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	36 084	66 918	81 304		37 938		(22 171)		97 071		7 097		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	36 084	66 918	81 304		37 938		(22 171)		97 071		7 097		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	36 084	66 918	81 304		37 938		(22 171)		97 071		7 097		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	52 383	117 250	17 600	33.6%	20 257	38.7%	10 974	9.4%	48 831	41.6%	15 155	68.5%	(27.6%)
National Government	43 851	43 851	9 661	22.0%	10 627	24.2%	4 424	10.1%	24 712	56.4%	3 475	77.6%	27.3%
Provincial Government	-	29 700	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	43 851	73 551	9 661	22.0%	10 627	24.2%	4 424	6.0%	24 712	33.6%	3 475	77.6%	27.3%
Borrowing	-	35 633	7 020	-	8 483	-	5 258	14.8%	20 761	58.3%	3 797	-	38.5%
Internally generated funds	8 532	8 065	919	10.8%	1 148	13.5%	1 292	16.0%	3 359	41.6%	7 883	46.4%	(83.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	52 383	117 250	17 600	33.6%	20 257	38.7%	10 974	9.4%	48 831	41.6%	15 155	68.5%	(27.6%)
Governance and Administration	4 632	3 882	74	1.6%	965	20.8%	1 182	30.5%	2 221	57.2%	305	40.9%	288.0%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	500	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	4 132	3 882	74	1.8%	965	23.3%	1 182	30.5%	2 221	57.2%	305	40.9%	288.0%
Community and Public Safety	1 008	744	29	2.8%	50	5.0%	110	14.8%	188	25.3%	-	-	(100.0%)
Community & Social Services	767	615	-	-	-	-	60	9.7%	60	9.7%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	242	130	29	11.8%	50	20.7%	50	38.6%	129	99.3%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	44 643	46 940	10 477	23.5%	10 760	24.1%	4 424	9.4%	25 661	54.7%	5 599	59.1%	(21.0%)
Planning and Development	792	602	-	-	-	-	-	-	-	-	398	70.5%	(100.0%)
Road Transport	43 851	46 338	10 477	23.9%	10 760	24.5%	4 424	9.5%	25 661	55.4%	5 201	58.8%	(14.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 100	65 683	7 020	334.3%	8 483	403.9%	5 258	8.0%	20 761	31.6%	9 251	97.2%	(43.2%)
Electricity	1 500	65 333	7 020	468.0%	8 483	565.5%	5 258	8.0%	20 761	31.8%	9 251	99.5%	(43.2%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	600	350	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	315 242	348 074	138 008	43.8%	95 172	30.2%	77 175	22.2%	310 356	89.2%	76 632	95.5%	.7%
Property rates, penalties and collection charges	24 616	24 616	17 405	70.7%	2 559	10.4%	1 600	6.5%	21 564	87.6%	1 749	61.8%	(8.5%)
Service charges	26 742	29 874	10 622	39.7%	7 552	28.2%	7 584	25.4%	25 758	86.2%	7 034	76.3%	7.8%
Other revenue	5 563	5 563	1 115	20.1%	1 374	24.7%	1 756	31.6%	4 245	76.3%	1 594	150.9%	10.2%
Government - operating	204 685	179 685	90 728	44.3%	69 124	33.8%	44 304	24.7%	204 156	113.6%	45 629	98.7%	(2.9%)
Government - capital	46 159	100 859	15 666	33.9%	12 626	27.4%	17 867	17.7%	46 159	45.8%	19 184	103.4%	(6.9%)
Interest	7 478	7 478	2 472	33.1%	1 937	25.9%	4 065	54.4%	8 474	113.3%	1 442	68.5%	181.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(234 459)	(237 404)	(71 399)	30.5%	(54 978)	23.4%	(54 659)	23.0%	(181 036)	76.3%	(48 907)	72.7%	11.8%
Suppliers and employees	(229 078)	(231 024)	(70 421)	30.7%	(53 603)	23.4%	(53 106)	23.0%	(177 130)	76.7%	(48 108)	73.0%	10.4%
Finance charges	(1 500)	(1 500)	(882)	58.8%	(356)	23.7%	(15)	1.0%	(1 253)	83.6%	(43)	38.0%	(65.0%)
Transfers and grants	(3 881)	(4 881)	(96)	2.5%	(1 019)	26.3%	(1 538)	31.5%	(2 653)	54.4%	(757)	67.9%	103.2%
Net Cash from/(used) Operating Activities	80 783	110 669	66 609	82.5%	40 194	49.8%	22 516	20.3%	129 319	116.9%	27 724	162.1%	(18.8%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(52 383)	(117 250)	(16 209)	30.9%	(20 257)	38.7%	(10 974)	9.4%	(47 441)	40.5%	(15 487)	70.3%	(29.1%)
Capital assets	(52 383)	(117 250)	(16 209)	30.9%	(20 257)	38.7%	(10 974)	9.4%	(47 441)	40.5%	(15 487)	70.3%	(29.1%)
Net Cash from/(used) Investing Activities	(52 383)	(117 250)	(16 209)	30.9%	(20 257)	38.7%	(10 974)	9.4%	(47 441)	40.5%	(15 487)	70.3%	(29.1%)
Cash Flow from Financing Activities													
Receipts	-	-	40 400	-	-	-	-	-	40 400	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	40 400	-	-	-	-	-	40 400	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(25 000)	(25 001)	(15 000)	60.0%	(10 001)	40.0%	-	-	(25 001)	100.0%	-	101.9%	-
Repayment of borrowing	(25 000)	(25 001)	(15 000)	60.0%	(10 001)	40.0%	-	-	(25 001)	100.0%	-	101.9%	-
Net Cash from/(used) Financing Activities	(25 000)	(25 001)	25 400	(101.6%)	(10 001)	40.0%	-	-	15 399	(61.6%)	-	101.9%	-
Net Increase/(Decrease) in cash held	3 400	(31 581)	75 800	2 229.3%	9 936	292.2%	11 542	(36.5%)	97 278	(308.0%)	12 238	(158.1%)	(5.7%)
Cash/cash equivalents at the year begin:	55 317	96 914	55 317	100.0%	131 117	237.0%	141 054	145.5%	55 317	57.1%	121 842	100.0%	15.8%
Cash/cash equivalents at the year end:	58 718	65 333	131 117	223.3%	141 054	240.2%	152 596	233.6%	152 596	233.6%	134 080	242.4%	13.8%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 745	24.0%	552	7.6%	487	6.7%	4 499	61.8%	7 283	20.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	608	2.9%	154	.7%	128	.6%	19 933	95.7%	20 823	59.3%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	100	3.4%	68	2.3%	63	2.1%	2 742	92.2%	2 973	8.5%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	94	10.0%	37	4.0%	32	3.4%	777	82.6%	941	2.7%	-	-	-
Interest on Arrear Debtor Accounts	269	5.3%	264	5.2%	258	5.1%	4 292	84.4%	5 083	14.5%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	286	(14.2%)	59	(2.9%)	64	(3.2%)	(2 424)	120.3%	(2 015)	(5.7%)	-	-	-
Total By Income Source	3 103	8.8%	1 135	3.2%	1 031	2.9%	29 820	85.0%	35 088	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	606	3.8%	560	3.5%	578	3.6%	14 171	89.0%	15 915	45.4%	-	-	-
Commercial	2 221	23.2%	387	4.0%	291	3.0%	6 693	69.8%	9 591	27.3%	-	-	-
Households	272	1.6%	186	1.1%	5 200	31.0%	11 104	66.2%	16 761	47.8%	-	-	-
Other	4	(.1%)	2	-	(5 037)	70.2%	(2 148)	29.9%	(7 180)	(20.5%)	-	-	-
Total By Customer Group	3 103	8.8%	1 135	3.2%	1 031	2.9%	29 820	85.0%	35 088	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 035	81.0%	547	11.0%	2	-	400	8.0%	4 984	100.0%
Total	4 035	81.0%	547	11.0%	2	-	400	8.0%	4 984	100.0%

Contact Details

Municipal Manager	Mr S Thobela	039 251 0230
Financial Manager	Mr Buhle Fikeni	039 251 0230

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NTABANKULU (EC444)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	132 666	133 585	44 188	33.3%	2 154	1.6%	30 069	22.5%	76 411	57.2%	26 607	67.6%	13.0%
Property rates	6 500	6 500	1 255	19.3%	1 255	19.3%	1 255	19.3%	3 765	57.9%	685	72.2%	83.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	445	445	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	101	-	101	-	101	-	303	-	87	-	16.6%
Rental of facilities and equipment	1 095	1 395	285	26.0%	285	26.0%	285	20.4%	855	61.3%	255	69.7%	11.7%
Interest earned - external investments	2 300	2 300	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	150	150	32	21.3%	32	21.3%	32	21.3%	96	63.9%	2	16.8%	1 330.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 800	-	338	12.1%	338	12.1%	338	-	1 013	-	338	59.6%	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	97 401	98 869	38 886	39.9%	-	-	27 963	28.3%	66 849	67.6%	25 240	71.2%	10.8%
Other own revenue	21 976	23 926	3 291	15.0%	143	.7%	95	.4%	3 529	14.8%	-	43.5%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	121 864	122 393	20 962	17.2%	31 032	25.5%	31 306	25.6%	83 301	68.1%	24 568	68.2%	27.4%
Employee related costs	49 678	49 678	14 509	29.2%	14 279	28.7%	13 125	26.4%	41 913	84.4%	13 009	89.2%	.9%
Remuneration of councillors	10 690	10 690	1 397	13.1%	1 445	13.5%	1 422	13.3%	4 264	39.9%	1 480	34.7%	(3.9%)
Debt impairment	2 046	1 746	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 698	3 498	-	-	-	-	-	-	-	-	-	-	-
Finance charges	10	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	3 800	3 850	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	49 942	52 930	5 056	10.1%	15 309	30.7%	16 758	31.7%	37 124	70.1%	10 079	65.6%	66.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	10 802	11 192	23 226		(28 879)		(1 237)		(6 890)		2 039		
Transfers recognised - capital	95 960	108 960	52 871	55.1%	2 250	2.3%	33 469	30.7%	88 589	81.3%	25 316	63.0%	32.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	106 762	120 152	76 096		(26 629)		32 231		81 698		27 355		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	106 762	120 152	76 096		(26 629)		32 231		81 698		27 355		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	106 762	120 152	76 096		(26 629)		32 231		81 698		27 355		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	106 762	120 152	76 096		(26 629)		32 231		81 698		27 355		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	108 142	120 152	23 007	21.3%	26 027	24.1%	17 125	14.3%	66 159	55.1%	16 376	41.9%	4.6%
National Government	106 762	74 162	23 007	21.5%	14 064	13.2%	7 021	9.5%	44 092	59.5%	8 936	26.6%	(21.4%)
Provincial Government	-	22 000	-	-	11 871	-	1 684	7.7%	13 555	61.6%	7 081	-	(76.2%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	13 000	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	106 762	109 162	23 007	21.5%	25 935	24.3%	8 705	8.0%	57 647	52.8%	16 017	34.0%	(45.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 380	-	-	-	91	6.6%	-	-	91	-	359	139.9%	(100.0%)
Public contributions and donations	-	10 990	-	-	-	-	8 421	76.6%	8 421	76.6%	-	-	(100.0%)
Capital Expenditure Standard Classification	108 142	120 152	23 007	21.3%	26 027	24.1%	17 125	14.3%	66 159	55.1%	16 376	41.9%	4.6%
Governance and Administration	107 212	118 257	-	-	80	.1%	-	-	80	.1%	-	.5%	-
Executive & Council	106 762	118 007	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	450	250	-	-	80	17.9%	-	-	80	32.2%	-	36.1%	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	930	1 895	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	930	1 895	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	23 007	-	25 946	-	17 125	-	66 079	-	16 376	2 688.8%	4.6%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	23 007	-	25 946	-	17 125	-	66 079	-	16 376	2 688.8%	4.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	228 626	242 545	116 441	50.9%	3 087	1.4%	62 165	25.6%	181 693	74.9%	53 525	90.0%	16.1%
Property rates, penalties and collection charges	6 500	6 500	3 910	60.2%	226	3.5%	126	1.9%	4 262	65.6%	944	101.2%	(86.7%)
Service charges	445	445	39	8.9%	24	5.4%	31	7.1%	95	21.3%	16	16.3%	93.5%
Other revenue	25 870	25 320	3 801	14.7%	586	2.3%	573	2.3%	4 961	19.6%	1 832	90.8%	(68.7%)
Government - operating	97 401	98 869	38 976	40.0%	-	-	27 963	28.3%	66 939	67.7%	25 240	102.5%	10.8%
Government - capital	95 960	108 960	69 683	72.6%	2 250	2.3%	33 469	30.7%	105 401	96.7%	25 316	78.7%	32.2%
Interest	2 450	2 450	31	1.3%	1	-	4	.2%	36	1.5%	176	9.2%	(97.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(112 739)	(122 393)	(20 962)	18.6%	(31 032)	27.5%	(31 316)	25.6%	(83 310)	68.1%	(24 568)	68.2%	27.5%
Suppliers and employees	(112 729)	(122 313)	(20 962)	18.6%	(31 032)	27.5%	(31 316)	25.6%	(83 310)	68.1%	(24 568)	68.2%	27.5%
Finance charges	(10)	(80)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	115 887	120 152	95 478	82.4%	(27 945)	(24.1%)	30 850	25.7%	98 383	81.9%	28 957	111.9%	6.5%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	108 142	120 152	(6 195)	(5.7%)	(25 946)	(24.0%)	(17 125)	(14.3%)	(49 266)	(41.0%)	(16 376)	41.5%	4.6%
Capital assets	108 142	120 152	(6 195)	(5.7%)	(25 946)	(24.0%)	(17 125)	(14.3%)	(49 266)	(41.0%)	(16 376)	41.5%	4.6%
Net Cash from/(used) Investing Activities	108 142	120 152	(6 195)	(5.7%)	(25 946)	(24.0%)	(17 125)	(14.3%)	(49 266)	(41.0%)	(16 376)	41.5%	4.6%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	224 029	240 304	89 283	39.9%	(53 891)	(24.1%)	13 724	5.7%	49 116	20.4%	12 581	############	9.1%
Cash/cash equivalents at the year begin:	-	385	-	-	89 283	-	35 392	9 185.5%	-	-	74 011	-	(52.2%)
Cash/cash equivalents at the year end:	224 029	240 689	89 283	39.9%	35 392	15.8%	49 116	20.4%	49 116	20.4%	86 592	2 886 402 600.0%	(43.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1	100.0%	-	-	-	-	-	-	1	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1	100.0%	-	-	-	-	-	-	1	100.0%

Contact Details

Municipal Manager	Ms Sindiswa Mankahla	039 258 0056
Financial Manager	Ms Noma Africa Mdutyana	039 258 0056

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ALFRED NZO (DC44)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	1 570 040	658 441	177 358	11.3%	137 112	8.7%	113 683	17.3%	428 153	65.0%	95 515	85.7%	19.0%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	28 509	19 482	6 455	22.6%	3 656	12.8%	4 734	24.3%	14 844	76.2%	5 719	54.7%	(17.2%)
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	1 126	-	1 136	-	-	-	2 262	-	-	-	-
Rental of facilities and equipment	330	131	52	15.9%	79	23.8%	-	-	131	100.0%	75	39.9%	(100.0%)
Interest earned - external investments	8 000	8 000	2 694	33.7%	1 730	21.6%	(1 405)	(17.6%)	3 019	37.7%	2 500	72.9%	(156.2%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	531 431	566 836	5 760	1.1%	129 441	24.4%	110 458	19.5%	245 659	43.3%	87 141	140.1%	26.8%
Other own revenue	1 001 770	63 993	161 271	16.1%	1 070	.1%	(104)	(.2%)	162 238	253.5%	81	.8%	(228.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	678 643	659 523	107 954	15.9%	160 024	23.6%	107 796	16.3%	375 774	57.0%	145 646	61.0%	(26.0%)
Employee related costs	213 767	223 244	50 818	23.8%	52 693	24.6%	53 019	23.7%	156 530	70.1%	32 917	60.0%	61.1%
Remuneration of councillors	15 059	9 340	2 020	13.4%	2 292	15.2%	2 300	24.6%	6 613	70.8%	1 697	64.6%	35.6%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	55 000	55 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	33 369	960	11	-	787	2.4%	(534)	(55.6%)	264	27.5%	219	65.6%	(343.1%)
Bulk purchases	4 500	6 500	584	13.0%	1 731	38.5%	1 189	18.3%	3 504	53.9%	689	63.6%	72.7%
Other Materials	41 332	46 832	1 270	3.1%	19 439	47.0%	1 441	3.1%	22 151	47.3%	6 319	127.4%	(77.2%)
Contracted services	8 500	-	36 580	430.3%	26 343	309.9%	25 598	-	88 521	-	1 558	-	1 542.7%
Transfers and grants	20 000	20 000	19	.1%	-	-	5 529	27.6%	5 548	27.7%	3 225	73.5%	71.4%
Other expenditure	287 116	297 646	16 651	5.8%	56 740	19.8%	19 253	6.5%	92 644	31.1%	99 021	63.9%	(80.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	891 397	(1 081)	69 404		(22 913)		5 887		52 379		(50 131)		
Transfers recognised - capital	572 997	572 997	-	-	185 134	32.3%	249 240	43.5%	434 374	75.8%	74 509	59.7%	234.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 464 394	571 916	69 404		162 221		255 127		486 753		24 378		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 464 394	571 916	69 404		162 221		255 127		486 753		24 378		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 464 394	571 916	69 404		162 221		255 127		486 753		24 378		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 464 394	571 916	69 404		162 221		255 127		486 753		24 378		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	1 496 783	571 916	102 122	6.8%	153 382	10.2%	70 758	12.4%	326 262	57.0%	32 946	62.4%	114.8%
National Government	1 496 783	571 916	101 409	6.8%	153 326	10.2%	67 728	11.8%	322 462	56.4%	29 977	63.5%	125.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	1 496 783	571 916	101 409	6.8%	153 326	10.2%	67 728	11.8%	322 462	56.4%	29 977	63.5%	125.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	57	-	3 030	-	3 086	-	-	-	(100.0%)
Public contributions and donations	-	-	713	-	-	-	-	-	713	-	2 969	26.3%	(100.0%)
Capital Expenditure Standard Classification	1 496 783	571 916	102 122	6.8%	153 382	10.2%	70 758	12.4%	326 262	57.0%	32 946	62.4%	114.8%
Governance and Administration	28 700	19 909	4 060	14.1%	996	3.5%	4 815	24.2%	9 871	49.6%	2 819	52.9%	70.8%
Executive & Council	2 700	2 979	274	10.2%	171	6.3%	2 882	96.7%	3 327	111.7%	186	5.0%	1 453.3%
Budget & Treasury Office	4 550	1 930	-	-	207	4.5%	232	12.0%	439	22.7%	430	30.4%	(46.1%)
Corporate Services	21 450	15 000	3 785	17.6%	618	2.9%	1 701	11.3%	6 105	40.7%	2 203	98.2%	(22.8%)
Community and Public Safety	21 700	6 550	730	3.4%	128	.6%	17	.3%	876	13.4%	149	14.3%	(88.3%)
Community & Social Services	21 700	6 550	730	3.4%	111	.5%	17	.3%	859	13.1%	149	14.3%	(88.3%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	17	-	-	-	17	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	75 000	-	-	-	-	-	-	-	-	-	-	2.4%	-
Planning and Development	75 000	-	-	-	-	-	-	-	-	-	-	2.4%	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 371 383	545 457	97 331	7.1%	152 258	11.1%	65 925	12.1%	315 515	57.8%	29 977	63.0%	119.9%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	1 371 383	545 457	97 331	7.1%	152 258	11.1%	65 925	12.1%	315 515	57.8%	29 977	63.0%	119.9%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	1 143 037	1 143 037	(158 739)	(13.9%)	322 245	28.2%	358 728	31.4%	522 235	45.7%	170 618	45.9%	110.3%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	28 509	28 509	(1 531)	(5.4%)	4 792	16.8%	270	.9%	3 530	12.4%	5 161	33.5%	(94.8%)
Other revenue	2 429	2 429	(54)	(2.2%)	1 149	47.3%	(151)	(6.2%)	944	38.9%	155	1.4%	(196.9%)
Government - operating	531 431	531 431	(155 509)	(29.3%)	129 441	24.4%	110 458	20.8%	84 390	15.9%	87 515	89.7%	26.2%
Government - capital	572 668	572 668	-	-	185 134	32.3%	249 240	43.5%	434 374	75.9%	75 287	31.3%	231.1%
Interest	8 000	8 000	(1 644)	(20.5%)	1 730	21.6%	(1 089)	(13.6%)	(1 003)	(12.5%)	2 500	23.7%	(143.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(571 254)	(571 254)	(107 954)	18.9%	(160 024)	28.0%	(107 796)	18.9%	(375 774)	65.8%	(143 488)	84.6%	(24.9%)
Suppliers and employees	(517 885)	(517 885)	(107 924)	20.8%	(159 238)	30.7%	(102 801)	19.9%	(369 962)	71.4%	(139 749)	84.6%	(26.4%)
Finance charges	(33 369)	(33 369)	(11)	-	(787)	2.4%	534	(1.6%)	(264)	.8%	(514)	91.4%	(203.9%)
Transfers and grants	(20 000)	(20 000)	(19)	.1%	-	-	(5 529)	27.6%	(5 548)	27.7%	(3 225)	83.3%	71.4%
Net Cash from/(used) Operating Activities	571 783	571 783	(266 693)	(46.6%)	162 221	28.4%	250 932	43.9%	146 461	25.6%	27 130	27.9%	824.9%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	45 787	-	-	-	45 787	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	45 787	-	-	-	45 787	-	-	-	-
Payments	(1 496 783)	(1 496 783)	-	-	(153 352)	10.2%	(70 758)	4.7%	(224 110)	15.0%	(32 821)	110.9%	115.6%
Capital assets	(1 496 783)	(1 496 783)	-	-	(153 352)	10.2%	(70 758)	4.7%	(224 110)	15.0%	(32 821)	110.9%	115.6%
Net Cash from/(used) Investing Activities	(1 496 783)	(1 496 783)	-	-	(107 565)	7.2%	(70 758)	4.7%	(178 323)	11.9%	(32 821)	110.9%	115.6%
Cash Flow from Financing Activities													
Receipts	1 000 000	1 000 000	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 000 000	1 000 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(32 233)	(32 233)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(32 233)	(32 233)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	967 767	967 767	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	42 767	42 767	(266 693)	(623.6%)	54 656	127.8%	180 174	421.3%	(31 862)	(74.5%)	(5 691)	(131.9%)	(3 266.0%)
Cash/cash equivalents at the year begin:	-	-	21 166	-	(245 527)	-	(190 871)	-	21 166	-	(403 500)	-	(52.7%)
Cash/cash equivalents at the year end:	42 767	42 767	(245 527)	(574.1%)	(190 871)	(446.3%)	(10 697)	(25.0%)	(10 697)	(25.0%)	(409 191)	(131.1%)	(97.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 739	1.7%	1 751	1.7%	1 842	1.8%	97 918	94.8%	103 250	89.7%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	318	2.7%	306	2.6%	297	2.5%	10 896	92.2%	11 817	10.3%	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	30	30.9%	30	30.9%	30	30.9%	7	7.4%	97	.1%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 087	1.8%	2 087	1.8%	2 169	1.9%	108 822	94.5%	115 164	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	544	3.2%	433	2.5%	541	3.2%	15 479	91.1%	16 997	14.8%	-	-	-
Commercial	704	2.3%	752	2.5%	727	2.4%	28 184	92.8%	30 367	26.4%	-	-	-
Households	839	1.2%	903	1.3%	902	1.3%	65 159	96.1%	67 801	58.9%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 087	1.8%	2 087	1.8%	2 169	1.9%	108 822	94.5%	115 164	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 248	19.5%	1 327	4.9%	156	.6%	20 129	74.9%	26 859	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	5 248	19.5%	1 327	4.9%	156	.6%	20 129	74.9%	26 859	100.0%

Contact Details

Municipal Manager	Mr ZAMILE SIKHUNDLA	039 254 5002
Financial Manager	Mr P Mahlasela	039 254 5016

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANGAUNG (MAN)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	6 641 627	6 641 229	1 807 020	27.2%	1 204 897	18.1%	1 458 301	22.0%	4 470 218	67.3%	1 357 680	68.6%	7.4%
Property rates	1 009 752	1 009 752	291 522	28.9%	241 927	24.0%	233 106	23.1%	766 555	75.9%	264 869	72.7%	(12.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2 467 426	2 467 426	713 519	28.9%	491 472	19.9%	482 618	19.6%	1 687 609	68.4%	448 561	69.3%	7.6%
Service charges - water revenue	715 698	715 698	154 164	21.5%	198 024	27.7%	231 732	32.4%	583 920	81.6%	170 822	75.9%	35.7%
Service charges - sanitation revenue	244 712	244 712	61 242	25.0%	37 119	15.2%	58 301	23.8%	156 662	64.0%	89 805	98.1%	(35.1%)
Service charges - refuse revenue	100 097	100 097	23 298	23.3%	28 661	28.6%	23 182	23.2%	75 141	75.1%	36 411	88.0%	(36.3%)
Service charges - other	-	-	106	-	113	-	189	-	408	-	-	-	(100.0%)
Rental of facilities and equipment	34 607	34 607	5 980	17.3%	5 718	16.5%	6 499	18.8%	18 197	52.6%	5 204	45.6%	24.9%
Interest earned - external investments	66 124	66 450	7 415	11.2%	6 042	9.1%	7 867	11.8%	21 325	32.1%	(32 037)	49.2%	(124.6%)
Interest earned - outstanding debtors	187 741	187 414	55 856	29.8%	61 010	32.5%	64 714	34.5%	181 579	96.9%	49 483	78.3%	30.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	98 343	98 367	1 945	2.0%	1 897	1.9%	4 832	4.9%	8 674	8.8%	1 206	6.1%	300.7%
Licences and permits	814	814	82	10.1%	36	4.4%	78	9.5%	196	24.1%	150	54.2%	(48.5%)
Agency services	-	-	-	-	-	-	-	-	-	-	1 197	55.2%	(100.0%)
Transfers recognised - operational	1 212 507	1 212 507	350 516	28.9%	308 365	25.4%	249 509	20.6%	908 390	74.9%	149 163	93.8%	67.3%
Other own revenue	384 848	384 427	141 375	36.7%	(175 488)	(45.6%)	95 675	24.9%	61 563	16.0%	172 844	44.1%	(44.6%)
Gains on disposal of PPE	118 959	118 959	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	6 598 468	6 598 469	1 534 540	23.3%	1 443 720	21.9%	1 374 764	20.8%	4 353 023	66.0%	1 306 178	69.1%	5.3%
Employee related costs	1 780 160	1 778 971	436 551	24.5%	400 420	22.5%	397 064	22.3%	1 234 035	69.4%	436 027	73.4%	(8.9%)
Remuneration of councillors	57 580	58 177	12 741	22.1%	14 622	25.4%	15 337	26.4%	42 700	73.4%	15 026	74.3%	2.1%
Debt impairment	297 508	297 508	73 977	24.9%	74 644	25.1%	67 327	22.6%	215 947	72.6%	60 657	75.0%	11.0%
Depreciation and asset impairment	621 797	621 797	152 949	24.6%	152 896	24.6%	152 899	24.6%	458 744	73.8%	105 215	68.0%	45.3%
Finance charges	169 410	148 632	15 956	9.4%	12 309	7.3%	46 240	31.1%	74 505	50.1%	(32 348)	35.0%	(242.9%)
Bulk purchases	1 847 140	1 847 140	553 254	30.0%	381 879	20.7%	364 032	19.7%	1 299 166	70.3%	383 330	74.5%	(5.0%)
Other Materials	124 613	145 759	18 591	14.9%	43 255	34.7%	28 516	19.6%	90 362	62.0%	73 750	60.1%	(61.3%)
Contracted services	937 388	936 032	145 726	15.5%	215 306	23.0%	182 119	19.5%	543 151	58.0%	80 933	61.1%	125.0%
Transfers and grants	32 446	19 561	1 058	3.3%	270	.8%	1 936	9.9%	3 264	16.7%	61 216	100.2%	(96.8%)
Other expenditure	730 129	744 892	123 735	16.9%	148 120	20.3%	119 294	16.0%	391 149	52.5%	122 371	59.8%	(2.5%)
Loss on disposal of PPE	299	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	43 158	42 761	272 480		(238 823)		83 537		117 194		51 502		
Transfers recognised - capital	950 528	950 925	162	-	344 718	36.3%	133 619	14.1%	478 499	50.3%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	993 686	993 686	272 642		105 895		217 156		595 693		51 502		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	993 686	993 686	272 642		105 895		217 156		595 693		51 502		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	993 686	993 686	272 642		105 895		217 156		595 693		51 502		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	993 686	993 686	272 642		105 895		217 156		595 693		51 502		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	1 806 094	1 806 094	162 708	9.0%	443 577	24.6%	318 205	17.6%	924 490	51.2%	354 949	57.2%	(10.4%)
National Government	894 606	894 606	75 006	8.4%	204 899	22.9%	150 333	16.8%	430 238	48.1%	164 912	48.8%	(8.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	6.1%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	894 606	894 606	75 006	8.4%	204 899	22.9%	150 333	16.8%	430 238	48.1%	164 912	48.7%	(8.8%)
Borrowing	579 849	579 849	23 481	4.0%	182 376	31.5%	93 868	16.2%	299 725	51.7%	88 905	60.3%	5.6%
Internally generated funds	300 894	300 894	60 992	20.3%	48 099	16.0%	56 486	18.8%	165 577	55.0%	96 534	70.2%	(41.5%)
Public contributions and donations	30 744	30 744	3 229	10.5%	8 203	26.7%	17 518	57.0%	28 950	94.2%	4 598	52.6%	281.0%
Capital Expenditure Standard Classification	1 806 094	1 806 094	162 708	9.0%	443 577	24.6%	318 205	17.6%	924 490	51.2%	354 949	57.2%	(10.4%)
Governance and Administration	283 391	283 391	19 166	6.8%	15 881	5.6%	24 253	8.6%	59 299	20.9%	23 350	51.1%	3.9%
Executive & Council	182 471	182 471	-	-	3 810	2.1%	4 258	2.3%	8 068	4.4%	7 228	72.2%	(41.1%)
Budget & Treasury Office	3 162	3 162	124	3.9%	148	4.7%	99	3.1%	371	11.7%	628	29.1%	(84.3%)
Corporate Services	97 758	97 758	19 042	19.5%	11 923	12.2%	19 896	20.4%	50 860	52.0%	15 494	48.6%	28.4%
Community and Public Safety	116 922	116 922	8 206	7.0%	24 712	21.1%	30 099	25.7%	63 018	53.9%	20 326	49.1%	48.1%
Community & Social Services	38 104	38 104	918	2.4%	3 894	10.2%	6 375	16.7%	11 187	29.4%	11 132	32.8%	(42.7%)
Sport And Recreation	10 500	10 500	-	-	120	1.1%	4 996	47.6%	5 116	48.7%	686	49.6%	628.7%
Public Safety	14 698	14 698	81	.6%	877	6.0%	328	2.2%	1 287	8.8%	1 379	45.2%	(76.2%)
Housing	53 620	53 620	7 207	13.4%	19 821	37.0%	18 399	34.3%	45 428	84.7%	7 129	66.0%	158.1%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	473 425	473 425	30 305	6.4%	82 757	17.5%	56 644	12.0%	169 705	35.8%	84 730	47.2%	(33.1%)
Planning and Development	161 782	161 782	1 869	1.2%	7 447	4.6%	34	-	9 350	5.8%	11 151	24.6%	(99.7%)
Road Transport	311 643	311 643	28 435	9.1%	75 310	24.2%	56 610	18.2%	160 356	51.5%	73 252	58.1%	(22.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	327	58.4%	(100.0%)
Trading Services	932 356	932 356	105 032	11.3%	320 228	34.3%	207 209	22.2%	632 468	67.8%	226 543	63.8%	(8.5%)
Electricity	200 343	200 343	50 636	25.3%	41 266	20.6%	45 308	22.6%	137 210	68.5%	48 054	62.1%	(5.7%)
Water	275 689	275 689	28 066	10.2%	47 824	17.3%	81 560	29.6%	157 450	57.1%	57 546	47.0%	41.7%
Waste Water Management	437 097	437 097	26 330	6.0%	228 371	52.2%	79 466	18.2%	334 166	76.5%	119 288	75.7%	(33.4%)
Waste Management	19 227	19 227	-	-	2 767	14.4%	875	4.6%	3 642	18.9%	1 655	42.1%	(47.1%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	6 633 472	6 633 472	1 868 126	28.2%	2 052 272	30.9%	1 728 813	26.1%	5 649 211	85.2%	1 552 403	74.1%	11.4%
Property rates, penalties and collection charges	908 271	908 271	207 737	22.9%	212 278	23.4%	283 695	31.2%	703 710	77.5%	263 607	87.0%	7.6%
Service charges	3 135 667	3 135 667	850 449	27.1%	719 191	22.9%	683 075	21.8%	2 252 714	71.8%	665 582	64.7%	2.6%
Other revenue	293 795	293 795	90 490	30.8%	492 514	167.6%	236 068	80.4%	819 073	278.8%	228 280	70.8%	3.4%
Government - operating	1 212 507	1 212 507	383 968	31.7%	282 395	23.3%	255 061	21.0%	921 424	76.0%	156 461	99.5%	63.0%
Government - capital	854 880	854 880	318 081	37.2%	333 125	39.0%	255 000	29.8%	906 206	106.0%	223 411	110.9%	14.1%
Interest	228 351	228 351	17 401	7.6%	12 769	5.6%	15 914	7.0%	46 084	20.2%	15 062	15.7%	5.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(5 137 401)	(5 137 401)	(1 887 971)	36.7%	(1 931 527)	37.6%	(1 370 676)	26.7%	(5 190 173)	101.0%	(1 182 445)	78.6%	15.9%
Suppliers and employees	(4 945 638)	(4 945 638)	(1 423 055)	28.8%	(1 403 833)	28.4%	(1 322 330)	26.7%	(4 149 219)	83.9%	(917 658)	76.5%	44.1%
Finance charges	(160 939)	(160 939)	(230 215)	143.0%	(4 528)	2.8%	(46 591)	28.9%	(281 334)	174.8%	(209 720)	118.2%	(77.8%)
Transfers and grants	(30 823)	(30 823)	(234 700)	761.4%	(523 166)	1 697.3%	(1 755)	5.7%	(759 621)	2 464.4%	(55 067)	132.0%	(96.8%)
Net Cash from/(used) Operating Activities	1 496 071	1 496 071	(19 845)	(1.3%)	120 745	8.1%	358 137	23.9%	459 038	30.7%	369 957	61.1%	(3.2%)
Cash Flow from Investing Activities													
Receipts	97 846	97 846	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	97 846	97 846	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 724 820)	(1 724 820)	(128 206)	7.4%	(233 258)	13.5%	(319 790)	18.5%	(681 254)	39.5%	(398 659)	77.6%	(19.8%)
Capital assets	(1 724 820)	(1 724 820)	(128 206)	7.4%	(233 258)	13.5%	(319 790)	18.5%	(681 254)	39.5%	(398 659)	77.6%	(19.8%)
Net Cash from/(used) Investing Activities	(1 626 974)	(1 626 974)	(128 206)	7.9%	(233 258)	14.3%	(319 790)	19.7%	(681 254)	41.9%	(398 659)	77.6%	(19.8%)
Cash Flow from Financing Activities													
Receipts	504 800	504 800	1 451	.3%	300 205	59.5%	200 478	39.7%	502 134	99.5%	173 411	97.5%	15.6%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	500 000	500 000	-	-	300 000	60.0%	200 000	40.0%	500 000	100.0%	173 000	100.0%	15.6%
Increase (decrease) in consumer deposits	4 800	4 800	1 451	30.2%	205	4.3%	478	10.0%	2 134	44.5%	411	24.8%	16.4%
Payments	(71 293)	(71 293)	(27 391)	38.4%	(27 476)	38.5%	(20 743)	29.1%	(75 610)	106.1%	(2 077)	15.0%	898.6%
Repayment of borrowing	(71 293)	(71 293)	(27 391)	38.4%	(27 476)	38.5%	(20 743)	29.1%	(75 610)	106.1%	(2 077)	15.0%	898.6%
Net Cash from/(used) Financing Activities	433 507	433 507	(25 940)	(6.0%)	272 729	62.9%	179 735	41.5%	426 524	98.4%	171 334	323.4%	4.9%
Net Increase/(Decrease) in cash held	302 604	302 604	(173 991)	(57.5%)	160 216	52.9%	218 082	72.1%	204 307	67.5%	142 632	1.5%	52.9%
Cash/cash equivalents at the year begin:	477 610	477 610	458 446	96.0%	284 455	59.6%	444 671	93.1%	458 446	96.0%	537 232	150.5%	(17.2%)
Cash/cash equivalents at the year end:	780 214	780 214	284 455	36.5%	444 671	57.0%	662 753	84.9%	662 753	84.9%	679 864	100.0%	(2.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	86 591	5.6%	89 009	5.8%	81 108	5.3%	1 280 572	83.3%	1 537 280	36.3%	-	-	1 220 058
Trade and Other Receivables from Exchange Transactions - Electricity	117 639	16.9%	35 545	5.1%	20 162	2.9%	522 396	75.1%	695 742	16.4%	-	-	232 192
Receivables from Non-exchange Transactions - Property Rates	67 671	7.9%	84 599	9.9%	31 922	3.7%	667 671	78.4%	851 863	20.1%	-	-	628 899
Receivables from Exchange Transactions - Waste Water Management	20 087	5.8%	19 483	5.6%	10 151	2.9%	297 946	85.7%	347 667	8.2%	-	-	259 251
Receivables from Exchange Transactions - Waste Management	7 017	4.5%	5 297	3.4%	3 771	2.4%	138 302	89.6%	154 387	3.6%	-	-	122 032
Receivables from Exchange Transactions - Property Rental Debtors	313	.6%	509	.9%	538	1.0%	53 920	97.5%	55 279	1.3%	-	-	47 756
Interest on Arrear Debtor Accounts	20 173	3.8%	22 565	4.2%	18 754	3.5%	473 715	88.5%	535 207	12.6%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 164	5.8%	3 163	5.8%	1 851	3.4%	46 482	85.0%	54 659	1.3%	-	-	34 710
Total By Income Source	322 655	7.6%	260 169	6.1%	168 257	4.0%	3 481 003	82.3%	4 232 085	100.0%	-	-	2 544 898
Debtors Age Analysis By Customer Group													
Organs of State	38 715	6.4%	35 733	5.9%	36 559	6.0%	497 290	81.8%	608 297	14.4%	-	-	-
Commercial	154 753	15.6%	123 709	12.5%	35 550	3.6%	678 601	68.4%	992 612	23.5%	-	-	-
Households	129 187	4.9%	100 728	3.8%	96 148	3.7%	2 305 113	87.6%	2 631 176	62.2%	-	-	2 544 898
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	322 655	7.6%	260 169	6.1%	168 257	4.0%	3 481 003	82.3%	4 232 085	100.0%	-	-	2 544 898

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	117 096	100.0%	-	-	-	-	-	-	117 096	27.5%
Bulk Water	55 974	26.9%	54 114	26.1%	21 129	10.2%	76 481	36.8%	207 698	48.8%
PAYE deductions	20 574	100.0%	-	-	-	-	-	-	20 574	4.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	36 699	100.0%	-	-	-	-	-	-	36 699	8.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	28 098	64.6%	8 290	19.1%	6 688	15.4%	439	1.0%	43 516	10.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	258 442	60.7%	62 405	14.7%	27 818	6.5%	76 920	18.1%	425 584	100.0%

Contact Details

Municipal Manager	Adv Tankiso B Mea	051 405 8621
Financial Manager	Mr E E Mohlahlo	051 405 8625

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: LETSEMENG (FS161)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	110 575	110 575	39 945	36.1%	37 325	33.8%	24 944	22.6%	102 213	92.4%	27 950	82.5%	(10.8%)
Property rates	17 129	17 129	3 934	23.0%	3 816	22.3%	3 880	22.7%	11 629	67.9%	3 609	74.3%	7.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	18 827	18 827	6 480	34.4%	4 360	23.2%	4 082	21.7%	14 922	79.3%	4 618	72.4%	(11.6%)
Service charges - water revenue	8 089	8 089	2 124	26.3%	2 167	26.8%	2 245	27.8%	6 536	80.8%	2 506	78.1%	(10.4%)
Service charges - sanitation revenue	8 632	8 632	2 506	29.0%	2 530	29.3%	837	9.7%	5 873	68.0%	2 364	82.2%	(64.6%)
Service charges - refuse revenue	2 187	2 187	2 359	107.8%	2 386	109.1%	1 574	72.0%	6 319	288.9%	2 223	81.2%	(29.2%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	510	510	708	138.8%	489	95.9%	72	14.1%	1 269	248.9%	66	39.2%	8.6%
Interest earned - external investments	936	936	-	-	-	-	2	.3%	2	.3%	64	100.4%	(96.2%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	4	4	-	-	-	-	-	-	-	-	-	-	-
Fines	56	56	-	-	1	1.3%	1	1.2%	1	2.4%	2	4.4%	(71.7%)
Licences and permits	7	7	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	50 227	50 227	21 825	43.5%	21 560	42.9%	12 150	24.2%	55 535	110.6%	12 446	94.8%	(2.4%)
Other own revenue	3 971	3 971	9	.2%	16	.4%	100	2.5%	126	3.2%	51	1.4%	97.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	147 888	147 888	19 213	13.0%	29 089	19.7%	24 372	16.5%	72 674	49.1%	20 638	56.1%	18.1%
Employee related costs	44 929	44 929	11 015	24.5%	10 891	24.2%	10 599	23.6%	32 505	72.3%	10 901	73.5%	(2.8%)
Remuneration of councillors	3 378	3 378	787	23.3%	858	25.4%	765	22.7%	2 411	71.4%	930	74.7%	(17.7%)
Debt impairment	15 000	15 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	30 000	30 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	53	53	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	26 991	26 991	3 981	14.7%	6 204	23.0%	5 845	21.7%	16 029	59.4%	4 928	63.9%	18.6%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	4 050	4 050	456	11.3%	2 304	56.9%	1 328	32.8%	4 089	101.0%	114	101.5%	1 068.6%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	23 487	23 487	2 974	12.7%	8 831	37.6%	5 834	24.8%	17 639	75.1%	3 765	71.9%	55.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(37 313)	(37 313)	20 732		8 236		572		29 539		7 312		
Transfers recognised - capital	71 635	71 635	32 661	45.6%	27 974	39.1%	20 140	28.1%	80 775	112.8%	5 926	91.1%	239.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	34 322	34 322	53 393		36 210		20 712		110 314		13 238		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	34 322	34 322	53 393		36 210		20 712		110 314		13 238		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	34 322	34 322	53 393		36 210		20 712		110 314		13 238		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	34 322	34 322	53 393		36 210		20 712		110 314		13 238		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	71 635	71 635	5 254	7.3%	13 918	19.4%	15 789	22.0%	34 961	48.8%	3 126	55.8%	405.0%
National Government	55 000	55 000	5 067	9.2%	13 896	25.3%	15 731	28.6%	34 695	63.1%	2 993	57.3%	425.6%
Provincial Government	16 635	16 635	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	71 635	71 635	5 067	7.1%	13 896	19.4%	15 731	22.0%	34 695	48.4%	2 993	57.3%	425.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	186	-	22	-	58	-	266	-	133	48.2%	(56.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	71 635	71 635	5 254	7.3%	13 918	19.4%	15 789	22.0%	34 961	48.8%	3 126	55.8%	405.0%
Governance and Administration	4 050	4 050	186	4.6%	-	-	58	1.4%	244	6.0%	65	385.4%	(10.4%)
Executive & Council	-	-	-	-	-	-	58	-	58	-	8	27.5%	641.5%
Budget & Treasury Office	4 050	4 050	186	4.6%	-	-	-	-	186	4.6%	56	3 166.4%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	1	.3%	(100.0%)
Community and Public Safety	-	-	180	-	478	-	159	-	816	-	25	11.1%	532.2%
Community & Social Services	-	-	-	-	-	-	-	-	-	-	25	9.0%	(100.0%)
Sport And Recreation	-	-	180	-	478	-	159	-	816	-	-	11.3%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 585	12 585	2 239	17.8%	1 478	11.7%	1 232	9.8%	4 949	39.3%	824	165.1%	49.5%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	12 585	12 585	2 239	17.8%	1 478	11.7%	1 232	9.8%	4 949	39.3%	824	170.2%	49.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	55 000	55 000	2 648	4.8%	11 962	21.7%	14 341	26.1%	28 951	52.6%	2 213	52.2%	548.1%
Electricity	-	-	344	-	416	-	-	-	760	-	395	56.5%	(100.0%)
Water	-	-	-	-	11 537	-	13 836	-	25 374	-	43	11.2%	31 737.2%
Waste Water Management	-	-	2 305	-	9	-	504	-	2 817	-	1 774	53.7%	(71.6%)
Waste Management	55 000	55 000	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	167 532	167 532	42 031	25.1%	45 252	27.0%	44 613	26.6%	131 896	78.7%	30 211	73.6%	47.7%
Property rates, penalties and collection charges	12 847	12 847	1 083	8.4%	936	7.3%	4 772	37.1%	6 790	52.9%	3 175	52.8%	50.3%
Service charges	27 340	27 340	6 155	22.5%	5 162	18.9%	7 276	26.6%	18 593	68.0%	6 807	44.0%	6.9%
Other revenue	4 543	4 543	308	6.8%	175	3.9%	272	6.0%	755	16.6%	1 193	40.8%	(77.2%)
Government - operating	50 227	50 227	21 825	43.5%	11 005	21.9%	12 150	24.2%	44 980	89.6%	13 046	100.0%	(6.9%)
Government - capital	71 636	71 636	12 661	17.7%	27 974	39.1%	20 140	28.1%	60 775	84.8%	5 926	100.0%	239.9%
Interest	936	936	-	-	-	-	2	.3%	2	.3%	64	16.7%	(96.2%)
Dividends	4	4	-	-	-	-	-	-	-	-	-	-	-
Payments	(103 612)	(103 612)	(19 213)	18.5%	(29 089)	28.1%	(25 244)	24.4%	(73 547)	71.0%	(20 616)	71.2%	22.5%
Suppliers and employees	(103 559)	(103 559)	(19 173)	18.5%	(29 043)	28.0%	(25 232)	24.4%	(73 448)	70.9%	(20 591)	71.2%	22.5%
Finance charges	(53)	(53)	(40)	75.8%	(46)	86.7%	(13)	24.3%	(99)	186.8%	(24)	107.2%	(46.3%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	63 920	63 920	22 818	35.7%	16 163	25.3%	19 368	30.3%	58 349	91.3%	9 595	78.4%	101.9%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(71 636)	(71 636)	(5 254)	7.3%	(13 918)	19.4%	(15 789)	22.0%	(34 961)	48.8%	(3 126)	66.5%	405.0%
Capital assets	(71 636)	(71 636)	(5 254)	7.3%	(13 918)	19.4%	(15 789)	22.0%	(34 961)	48.8%	(3 126)	66.5%	405.0%
Net Cash from/(used) Investing Activities	(71 636)	(71 636)	(5 254)	7.3%	(13 918)	19.4%	(15 789)	22.0%	(34 961)	48.8%	(3 126)	66.5%	405.0%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(7 716)	(7 716)	17 564	(227.6%)	2 245	(29.1%)	3 579	(46.4%)	23 388	(303.1%)	6 469	87.2%	(44.7%)
Cash/cash equivalents at the year begin:	2 000	2 000	632	31.6%	18 197	909.8%	20 441	1 022.1%	632	31.6%	18 558	19.4%	10.1%
Cash/cash equivalents at the year end:	(5 716)	(5 716)	18 197	(318.4%)	20 441	(357.6%)	24 020	(420.2%)	24 020	(420.2%)	25 027	60.9%	(4.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 062	4.0%	1 015	3.8%	1 072	4.1%	23 287	88.1%	26 436	22.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	485	11.1%	234	5.4%	175	4.0%	3 461	79.5%	4 355	3.6%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 415	4.7%	1 230	4.1%	974	3.2%	26 644	88.0%	30 264	25.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 182	4.1%	1 102	3.8%	1 209	4.2%	25 160	87.8%	28 654	23.8%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 115	4.0%	1 045	3.8%	1 166	4.2%	24 430	88.0%	27 756	23.1%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	45	1.6%	35	1.3%	244	8.6%	2 497	88.5%	2 821	2.3%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	23	27.5%	16	18.4%	10	12.4%	35	41.7%	84	.1%	-	-	-
Total By Income Source	5 328	4.4%	4 678	3.9%	4 850	4.0%	105 515	87.7%	120 370	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	691	4.8%	695	4.8%	551	3.8%	12 612	86.7%	14 549	12.1%	-	-	-
Commercial	921	4.4%	737	3.5%	880	4.2%	18 496	87.9%	21 034	17.5%	-	-	-
Households	3 715	4.4%	3 246	3.8%	3 419	4.0%	74 407	87.8%	84 787	70.4%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	5 328	4.4%	4 678	3.9%	4 850	4.0%	105 515	87.7%	120 370	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	89	9.8%	18	2.0%	802	88.2%	-	-	910	100.0%
Total	89	9.8%	18	2.0%	802	88.2%	-	-	910	100.0%

Contact Details

Municipal Manager	Mr Aaron Mnguni	053 330 0210
Financial Manager	Mr Kevin Khoabane	053 330 0221

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: KOPANONG (FS162)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	235 219	235 219	66 800	28.4%	22 010	9.4%	9 730	4.1%	98 539	41.9%	16 766	57.6%	(42.0%)
Property rates	22 319	22 319	16 219	72.7%	1	-	0	-	16 220	72.7%	1 079	53.3%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	60 710	60 710	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	31 959	31 959	8 160	25.5%	8 992	28.1%	4 497	14.1%	21 649	67.7%	2 859	51.1%	57.3%
Service charges - sanitation revenue	13 871	13 871	3 829	27.6%	4 888	35.2%	2 182	15.7%	10 899	78.6%	5 257	91.0%	(58.5%)
Service charges - refuse revenue	10 055	10 055	2 839	28.2%	3 412	33.9%	1 504	15.0%	7 756	77.1%	3 818	90.9%	(60.6%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	103	-	134	-	135	-	372	-	217	19.3%	(37.6%)
Interest earned - external investments	-	-	353	-	-	-	-	-	353	-	201	22.7%	(100.0%)
Interest earned - outstanding debtors	-	-	2 615	-	1 366	-	1 326	-	5 307	-	3 182	41.1%	(58.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	63	78.6%	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	76 727	76 727	31 287	40.8%	-	-	-	-	31 287	40.8%	-	113.2%	-
Other own revenue	19 579	19 579	1 394	7.1%	3 218	16.4%	84	.4%	4 697	24.0%	90	1.2%	(6.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	307 530	307 530	37 830	12.3%	41 780	13.6%	27 319	8.9%	106 928	34.8%	56 564	35.8%	(51.7%)
Employee related costs	90 358	90 358	24 517	27.1%	23 833	26.4%	16 448	18.2%	64 797	71.7%	41 378	92.1%	(60.3%)
Remuneration of councillors	4 200	4 200	641	15.3%	926	22.0%	691	16.4%	2 257	53.7%	1 645	97.4%	(58.0%)
Debt impairment	23 727	23 727	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	72 312	72 312	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	2 189	-	(100.0%)
Bulk purchases	62 064	62 064	4 035	6.5%	5 420	8.7%	5 420	8.7%	14 876	24.0%	7 140	15.0%	(24.1%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	336	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	1 060	4.5%	(100.0%)
Other expenditure	54 869	54 869	8 637	15.7%	11 601	21.1%	4 760	8.7%	24 998	45.6%	2 816	51.5%	69.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(72 311)	(72 311)	28 970		(19 770)		(17 589)		(8 389)		(39 797)		
Transfers recognised - capital	66 379	66 379	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(5 932)	(5 932)	28 970		(19 770)		(17 589)		(8 389)		(39 797)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(5 932)	(5 932)	28 970		(19 770)		(17 589)		(8 389)		(39 797)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(5 932)	(5 932)	28 970		(19 770)		(17 589)		(8 389)		(39 797)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(5 932)	(5 932)	28 970		(19 770)		(17 589)		(8 389)		(39 797)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	66 379	66 379	2 835	4.3%	2 058	3.1%	7 217	10.9%	12 109	18.2%	4 134	17.6%	74.6%
National Government	66 379	66 379	2 835	4.3%	2 058	3.1%	7 217	10.9%	12 109	18.2%	4 134	17.9%	74.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	66 379	66 379	2 835	4.3%	2 058	3.1%	7 217	10.9%	12 109	18.2%	4 134	17.9%	74.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	66 379	66 379	2 835	4.3%	2 058	3.1%	7 217	10.9%	12 109	18.2%	4 134	17.6%	74.6%
Governance and Administration	1 051	1 051	309	29.4%	198	18.8%	-	-	507	48.2%	136	76.4%	(100.0%)
Executive & Council	1 051	1 051	309	29.4%	198	18.8%	-	-	507	48.2%	136	76.4%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	569	-	-	-	569	-	290	14.3%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	569	-	-	-	569	-	290	18.7%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	395	395	-	-	885	224.0%	-	-	885	224.0%	-	161.6%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	395	395	-	-	885	224.0%	-	-	885	224.0%	-	133.2%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	64 933	64 933	2 525	3.9%	406	.6%	7 217	11.1%	10 148	15.6%	3 707	15.4%	94.7%
Electricity	7 594	7 594	300	4.0%	-	-	-	-	300	4.0%	3 012	43.0%	(100.0%)
Water	46 636	46 636	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	800	800	1 558	194.8%	211	26.4%	2 148	268.4%	3 917	489.7%	52	43.4%	4 029.0%
Waste Management	9 903	9 903	667	6.7%	194	2.0%	5 070	51.2%	5 931	59.9%	642	24.6%	689.3%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	278 427	278 427	65 712	23.6%	46 142	16.6%	2 131	.8%	113 984	40.9%	8 928	26.1%	(76.1%)
Property rates, penalties and collection charges	16 739	16 739	1 971	11.8%	3 740	22.3%	959	5.7%	6 669	39.8%	1 176	30.2%	(18.5%)
Service charges	99 003	99 003	3 417	3.5%	3 741	3.8%	1 121	1.1%	8 279	8.4%	3 299	10.2%	(66.0%)
Other revenue	22 875	22 875	1 527	6.7%	245	1.1%	51	.2%	1 823	8.0%	4 453	17.2%	(98.9%)
Government - operating	73 430	73 430	32 926	44.8%	21 263	29.0%	-	-	54 189	73.8%	-	44.1%	-
Government - capital	66 379	66 379	25 871	39.0%	17 153	25.8%	-	-	43 024	64.8%	-	39.7%	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(211 491)	(211 491)	(46 454)	22.0%	(33 340)	15.8%	(9 487)	4.5%	(89 281)	42.2%	(27 303)	39.9%	(65.3%)
Suppliers and employees	(211 491)	(211 491)	(46 454)	22.0%	(33 340)	15.8%	(9 487)	4.5%	(89 281)	42.2%	(27 303)	44.3%	(65.3%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	66 936	66 936	19 257	28.8%	12 801	19.1%	(7 356)	(11.0%)	24 703	36.9%	(18 375)	(33.0%)	(60.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(66 379)	(66 379)	(2 980)	4.5%	-	-	-	-	(2 980)	4.5%	-	7.7%	-
Capital assets	(66 379)	(66 379)	(2 980)	4.5%	-	-	-	-	(2 980)	4.5%	-	7.7%	-
Net Cash from/(used) Investing Activities	(66 379)	(66 379)	(2 980)	4.5%	-	-	-	-	(2 980)	4.5%	-	7.7%	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	557	557	16 277	2 924.5%	12 801	2 299.9%	(7 356)	(1 321.6%)	21 723	3 902.8%	(18 375)	(222.5%)	(60.0%)
Cash/cash equivalents at the year begin:	65 406	65 406	-	-	16 277	24.9%	29 079	44.5%	-	-	(3 488)	-	(933.7%)
Cash/cash equivalents at the year end:	65 963	65 963	16 277	24.7%	29 079	44.1%	21 723	32.9%	21 723	32.9%	(21 863)	(222.5%)	(199.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - I Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms Lebohang Y Moletsane	051 713 9203
Financial Manager	Mr P M Mekgoe	051 713 9297

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOHOKARE (FS163)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	150 010	150 403	38 692	25.8%	34 715	23.1%	3 957	2.6%	77 364	51.4%	28 906	59.1%	(86.3%)
Property rates	7 033	7 077	-	-	2 777	39.5%	883	12.5%	3 660	51.7%	3 002	81.9%	(70.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	33 532	33 532	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	9 750	9 750	5 186	53.2%	7 428	76.2%	1 285	13.2%	13 899	142.6%	5 556	115.6%	(76.9%)
Service charges - sanitation revenue	8 983	8 983	2 174	24.2%	2 456	27.3%	886	9.9%	5 515	61.4%	2 454	67.6%	(63.9%)
Service charges - refuse revenue	5 728	5 728	1 323	23.1%	1 524	26.6%	554	9.7%	3 401	59.4%	1 553	69.0%	(64.4%)
Service charges - other	252	252	63	25.0%	41	16.4%	16	6.3%	120	47.7%	-	-	(100.0%)
Rental of facilities and equipment	852	843	210	24.7%	292	34.3%	68	8.1%	570	67.7%	291	98.1%	(76.6%)
Interest earned - external investments	94	450	25	27.2%	52	55.3%	17	3.7%	94	20.8%	27	88.8%	(37.7%)
Interest earned - outstanding debtors	6 103	6 103	2 427	39.8%	201	3.3%	82	1.3%	2 710	44.4%	102	7.7%	(20.0%)
Dividends received	11	11	10	86.9%	-	-	-	-	10	86.9%	-	91.0%	-
Fines	4 500	4 500	896	19.9%	475	10.6%	155	3.4%	1 527	33.9%	162	26.6%	(4.0%)
Licences and permits	-	1	1	-	1	-	-	-	1	100.0%	0	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	57 297	57 297	24 772	43.2%	17 157	29.9%	-	-	41 929	73.2%	14 018	83.5%	(100.0%)
Other own revenue	15 877	15 877	1 605	10.1%	2 311	14.6%	12	.1%	3 928	24.7%	1 741	34.9%	(99.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	167 232	173 615	23 012	13.8%	22 771	13.6%	7 007	4.0%	52 790	30.4%	16 476	37.2%	(57.5%)
Employee related costs	60 874	62 315	15 567	25.6%	15 357	25.2%	5 256	8.4%	36 179	58.1%	14 240	72.8%	(63.1%)
Remuneration of councillors	3 850	3 826	773	20.1%	888	23.1%	281	7.3%	1 942	50.8%	942	70.9%	(70.2%)
Debt impairment	14 700	14 700	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	29 849	29 849	-	-	-	-	-	-	-	-	-	-	-
Finance charges	2 212	2 297	163	7.4%	261	11.8%	36	1.6%	460	20.0%	70	15.4%	(48.4%)
Bulk purchases	22 208	22 208	674	3.0%	596	2.7%	185	.8%	1 455	6.6%	(198)	3.6%	(193.3%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	595	310	9	1.4%	25	4.3%	-	-	34	10.9%	26	33.7%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	356	34.6%	(100.0%)
Other expenditure	32 944	38 110	5 826	17.7%	5 644	17.1%	1 249	3.3%	12 719	33.4%	1 041	41.8%	20.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(17 221)	(23 212)	15 680		11 944		(3 049)		24 574		12 430		
Transfers recognised - capital	93 694	93 694	17 927	19.1%	32 275	34.4%	1 220	1.3%	51 422	54.9%	16 878	98.2%	(92.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	76 473	70 482	33 607		44 219		(1 829)		75 997		29 308		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	76 473	70 482	33 607		44 219		(1 829)		75 997		29 308		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	76 473	70 482	33 607		44 219		(1 829)		75 997		29 308		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	76 473	70 482	33 607		44 219		(1 829)		75 997		29 308		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	95 105	93 721	16 004	16.8%	4 495	4.7%	1	-	20 501	21.9%	21 139	79.9%	(100.0%)
National Government	93 694	92 273	15 921	17.0%	4 443	4.7%	-	-	20 365	22.1%	21 139	81.4%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	93 694	92 273	15 921	17.0%	4 443	4.7%	-	-	20 365	22.1%	21 139	81.4%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 411	1 449	83	5.9%	52	3.7%	1	.1%	136	9.4%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	95 105	93 721	16 004	16.8%	4 495	4.7%	1	-	20 501	21.9%	21 139	79.9%	(100.0%)
Governance and Administration	553	531	6	1.1%	28	5.1%	-	-	34	6.4%	-	-	-
Executive & Council	60	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	411	41	0	-	2	.5%	-	-	2	5.2%	-	-	-
Corporate Services	82	490	6	7.0%	26	31.5%	-	-	32	6.5%	-	-	-
Community and Public Safety	178	178	666	374.0%	-	-	-	-	666	374.0%	379	65.6%	(100.0%)
Community & Social Services	108	108	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	666	-	-	-	-	-	666	-	379	65.6%	(100.0%)
Public Safety	70	70	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	28 429	27 068	3 342	11.8%	1 609	5.7%	-	-	4 951	18.3%	-	28.2%	-
Planning and Development	-	60	-	-	-	-	-	-	-	-	-	-	-
Road Transport	28 429	27 008	3 342	11.8%	1 609	5.7%	-	-	4 951	18.3%	-	28.2%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	65 945	65 945	11 990	18.2%	2 858	4.3%	1	-	14 850	22.5%	20 760	89.6%	(100.0%)
Electricity	-	-	-	-	194	-	-	-	194	-	-	13.2%	-
Water	65 645	65 645	11 795	18.0%	2 664	4.1%	1	-	14 460	22.0%	18 031	85.7%	(100.0%)
Waste Water Management	300	300	196	65.2%	-	-	-	-	196	65.2%	2 729	725.4%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	220 945	216 692	48 130	21.8%	53 936	24.4%	2 554	1.2%	104 621	48.3%	35 588	65.1%	(92.8%)
Property rates, penalties and collection charges	4 572	3 184	1 265	27.7%	669	14.6%	597	18.7%	2 530	79.5%	1 313	50.8%	(54.5%)
Service charges	37 948	34 731	1 457	3.8%	925	2.4%	544	1.6%	2 925	8.4%	1 300	8.7%	(58.2%)
Other revenue	21 228	21 221	2 675	12.6%	2 857	13.5%	175	.8%	5 707	26.9%	2 078	34.8%	(91.6%)
Government - operating	57 297	57 297	24 772	43.2%	17 157	29.9%	-	-	41 929	73.2%	14 018	83.5%	(100.0%)
Government - capital	93 694	93 694	17 927	19.1%	32 275	34.4%	1 220	1.3%	51 422	54.9%	16 878	98.2%	(92.8%)
Interest	6 196	6 553	25	.4%	54	.9%	17	.3%	97	1.5%	-	.5%	(100.0%)
Dividends	11	11	10	89.9%	-	-	-	-	10	86.9%	-	-	-
Payments	(122 684)	(129 066)	(30 449)	24.8%	(25 402)	20.7%	(7 198)	5.6%	(63 049)	48.9%	(20 829)	49.3%	(65.4%)
Suppliers and employees	(120 471)	(126 769)	(30 283)	25.1%	(25 219)	20.9%	(7 138)	5.6%	(62 640)	49.4%	(20 829)	53.1%	(65.7%)
Finance charges	(2 213)	(2 297)	(166)	7.5%	(183)	8.3%	(60)	2.6%	(409)	17.8%	-	.2%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	98 261	87 625	17 682	18.0%	28 534	29.0%	(4 644)	(5.3%)	41 572	47.4%	14 758	90.0%	(131.5%)
Cash Flow from Investing Activities													
Receipts	-	-	(2 925)	-	(7 580)	-	4 500	-	(6 005)	-	(910)	-	(594.5%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(2 925)	-	(7 580)	-	4 500	-	(6 005)	-	(910)	-	(594.5%)
Payments	(95 105)	(93 721)	(19 051)	20.0%	(20 637)	21.7%	-	-	(39 688)	42.3%	(21 139)	79.9%	(100.0%)
Capital assets	(95 105)	(93 721)	(19 051)	20.0%	(20 637)	21.7%	-	-	(39 688)	42.3%	(21 139)	79.9%	(100.0%)
Net Cash from/(used) Investing Activities	(95 105)	(93 721)	(21 976)	23.1%	(28 217)	29.7%	4 500	(4.8%)	(45 693)	48.8%	(22 049)	95.8%	(120.4%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(68)	-	(138)	-	-	-	(206)	-	-	103.6%	-
Repayment of borrowing	-	-	(68)	-	(138)	-	-	-	(206)	-	-	103.6%	-
Net Cash from/(used) Financing Activities	-	-	(68)	-	(138)	-	-	-	(206)	-	-	103.6%	-
Net Increase/(Decrease) in cash held	3 156	(6 096)	(4 362)	(138.2%)	179	5.7%	(144)	2.4%	(4 327)	71.0%	(7 291)	14.5%	(98.0%)
Cash/cash equivalents at the year begin:	200	5 374	5 374	2 686.9%	1 012	505.8%	1 191	22.2%	5 374	100.0%	8 506	100.0%	(86.0%)
Cash/cash equivalents at the year end:	3 356	(722)	1 012	30.1%	1 191	35.5%	1 047	(145.0%)	1 047	(145.0%)	1 215	19.4%	(13.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Thabo Chirstian Panyani	051 673 9600
Financial Manager	Mr P Dyonase	051 673 9632

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: XHARIEP (DC16)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	52 618	37 499	9 629	18.3%	10 298	19.6%	8 601	22.9%	28 528	76.1%	8 912	61.9%	(3.5%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	108	-	108	-	108	-	323	-	109	70.9%	(1.2%)
Interest earned - external investments	-	-	72	-	1	-	3	-	76	-	2	-	59.1%
Interest earned - outstanding debtors	-	-	40	-	69	-	100	-	209	-	45	-	123.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	52 044	36 925	9 386	18.0%	10 106	19.4%	8 371	22.7%	27 863	75.5%	8 741	61.3%	(4.2%)
Other own revenue	574	574	23	4.0%	14	2.5%	20	3.4%	57	9.8%	16	48.6%	23.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	54 418	54 418	11 784	21.7%	12 461	22.9%	10 282	18.9%	34 527	63.4%	11 334	63.1%	(9.3%)
Employee related costs	37 945	37 600	8 639	22.8%	8 417	22.2%	8 413	22.4%	25 468	67.7%	8 052	67.3%	4.5%
Remuneration of councillors	3 959	4 301	896	22.6%	963	24.3%	1 027	23.9%	2 886	67.1%	1 106	78.7%	(7.1%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 800	1 800	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	0	-	0	-	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	96	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	10 714	10 717	2 250	21.0%	3 082	28.8%	841	7.8%	6 172	57.6%	2 080	61.8%	(59.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 800)	(16 919)	(2 155)		(2 163)		(1 681)		(5 999)		(2 422)		
Transfers recognised - capital	-	15 119	3 261	-	-	-	-	-	3 261	21.6%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(1 800)	(1 800)	1 106		(2 163)		(1 681)		(2 738)		(2 422)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(1 800)	(1 800)	1 106		(2 163)		(1 681)		(2 738)		(2 422)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(1 800)	(1 800)	1 106		(2 163)		(1 681)		(2 738)		(2 422)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(1 800)	(1 800)	1 106		(2 163)		(1 681)		(2 738)		(2 422)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	-	61	-	-	-	-	-	-	-	-	-	-	-
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	61	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	61	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	-	61	-	-	-	-	-	-	-	-	-	-	-
Governance and Administration	-	61	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	61	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	52 618	52 618	13 944	26.5%	12 261	23.3%	9 021	17.1%	35 226	66.9%	9 401	69.8%	(4.0%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	574	574	8	1.4%	4	.7%	10	1.8%	22	3.8%	1 505	292.1%	(99.3%)
Government - operating	52 044	52 044	13 930	26.8%	12 254	23.5%	9 008	17.3%	35 191	67.6%	7 872	67.1%	14.4%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	7	-	3	-	3	-	13	-	23	-	(88.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(54 418)	(54 418)	(14 438)	26.5%	(12 355)	22.7%	(8 584)	15.8%	(35 376)	65.0%	(12 678)	83.6%	(32.3%)
Suppliers and employees	(54 418)	(54 418)	(14 437)	26.5%	(12 322)	22.6%	(8 550)	15.7%	(35 310)	64.9%	(12 634)	83.5%	(32.3%)
Finance charges	-	-	(0)	-	(32)	-	(34)	-	(66)	-	(44)	138.2%	(23.2%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(1 800)	(1 800)	(493)	27.4%	(94)	5.2%	437	(24.3%)	(150)	8.4%	(3 277)	180 776 875.0%	(113.3%)
Cash Flow from Investing Activities													
Receipts	-	-	400	-	100	-	-	-	500	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	400	-	100	-	-	-	500	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	-	400	-	100	-	-	-	500	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(1 800)	(1 800)	(93)	5.2%	6	(.3%)	437	(24.3%)	350	(19.4%)	(3 277)	73 651 875.0%	(113.3%)
Cash/cash equivalents at the year begin:	-	-	163	-	70	-	76	-	163	-	1 310	(10.5%)	(94.2%)
Cash/cash equivalents at the year end:	(1 800)	(1 800)	70	(3.9%)	76	(4.2%)	513	(28.5%)	513	(28.5%)	(1 967)	21.2%	(126.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	106	3.3%	133	4.2%	107	3.4%	2 830	89.1%	3 176	92.7%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	250	100.0%	250	7.3%	-	-	-
Total By Income Source	106	3.1%	133	3.9%	107	3.1%	3 080	89.9%	3 426	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	106	3.1%	133	3.9%	107	3.1%	3 080	89.9%	3 426	100.0%	-	-	-
Total By Customer Group	106	3.1%	133	3.9%	107	3.1%	3 080	89.9%	3 426	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	17	1.1%	-	-	1 450	98.9%	-	-	1 467	34.6%
Other	400	14.4%	256	9.2%	383	13.8%	1 738	62.6%	2 778	65.4%
Total	417	9.8%	256	6.0%	1 833	43.2%	1 738	41.0%	4 245	100.0%

Contact Details

Municipal Manager	Mr M M Kubeka (Martin)	051 713 9304
Financial Manager	Mr M C Mogoale (acting)	051 713 9306

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MASILONYANA (FS181)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	228 103	237 249	75 553	33.1%	150 456	66.0%	48 456	20.4%	274 465	115.7%	36 920	76.1%	31.2%
Property rates	30 313	30 313	8 200	27.1%	71 477	235.8%	8 084	26.7%	87 760	289.5%	11 229	93.9%	(28.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	30 825	27 825	6 415	20.8%	7 007	22.7%	5 685	20.4%	19 107	68.7%	4 931	53.6%	15.3%
Service charges - water revenue	34 758	34 758	9 535	27.4%	11 256	32.4%	10 253	29.5%	31 044	89.3%	8 620	85.3%	18.9%
Service charges - sanitation revenue	20 769	20 769	5 979	28.8%	6 693	32.2%	6 050	29.1%	18 723	90.1%	4 990	78.4%	21.2%
Service charges - refuse revenue	12 785	12 785	3 173	24.8%	3 609	28.2%	3 166	24.8%	9 948	77.8%	2 556	58.6%	23.8%
Service charges - other	-	-	61	-	61	-	62	-	185	-	107	-	(41.6%)
Rental of facilities and equipment	280	140	10	3.7%	9	3.2%	12	8.3%	31	22.0%	9	10.5%	34.8%
Interest earned - external investments	530	530	0	-	33	6.2%	13	2.4%	45	8.6%	57	36.6%	(78.0%)
Interest earned - outstanding debtors	4 563	4 563	1 400	30.7%	(14)	(.3%)	(31)	(.7%)	1 355	29.7%	4 118	131.1%	(100.8%)
Dividends received	5	5	-	-	-	-	-	-	-	-	-	49.1%	-
Fines	875	1	68	7.7%	81	9.2%	33	2 975.7%	182	16 336.8%	95	147.6%	(65.2%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	92 334	104 910	36 846	39.9%	22 407	24.3%	14 592	13.9%	73 845	70.4%	333	76.0%	4 282.0%
Other own revenue	66	650	3 866	5 858.3%	27 837	42 177.7%	538	82.7%	32 241	4 960.2%	(126)	26.5%	(526.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	228 103	261 205	30 903	13.5%	29 037	12.7%	44 609	17.1%	104 550	40.0%	39 858	62.0%	11.9%
Employee related costs	70 623	83 134	21 505	30.5%	21 685	30.7%	20 911	25.2%	64 101	77.1%	23 318	96.7%	(10.3%)
Remuneration of councillors	5 092	6 628	1 334	26.2%	1 038	20.4%	1 079	16.3%	3 452	52.1%	720	63.5%	49.9%
Debt impairment	32 380	45 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	32 287	32 287	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 636	5 013	-	-	771	47.1%	563	11.2%	1 333	26.6%	479	73.6%	17.4%
Bulk purchases	43 113	43 113	5 592	13.0%	1 583	3.7%	18 602	43.1%	25 777	59.8%	-	35.9%	(100.0%)
Other Materials	10 395	10 394	896	8.6%	1 700	16.4%	-	-	2 597	25.0%	1 240	54.7%	(100.0%)
Contracted services	2 000	5 058	460	23.0%	175	8.8%	-	-	635	12.6%	318	76.8%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	7 211	150.1%	(100.0%)
Other expenditure	30 578	30 578	1 116	3.6%	2 085	6.8%	3 454	11.3%	6 654	21.8%	6 572	133.0%	(47.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	(23 956)	44 650		121 419		3 847		169 915		(2 939)		
Transfers recognised - capital	22 499	10 754	11 531	51.2%	-	-	-	-	11 531	107.2%	4 888	118.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	11 970	-	-	-	-	-	-	-	-	6	24.6%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	22 500	(1 232)	56 181		121 419		3 847		181 446		1 955		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	22 500	(1 232)	56 181		121 419		3 847		181 446		1 955		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	22 500	(1 232)	56 181		121 419		3 847		181 446		1 955		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	22 500	(1 232)	56 181		121 419		3 847		181 446		1 955		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	22 500	22 500	8 340	37.1%	3 499	15.5%	207	.9%	12 046	53.5%	16 367	67.5%	(98.7%)
National Government	22 500	22 500	2 861	12.7%	2 608	11.6%	7	-	5 476	24.3%	10 342	72.8%	(99.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	22 500	22 500	2 861	12.7%	2 608	11.6%	7	-	5 476	24.3%	10 342	72.8%	(99.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	5 480	-	891	-	200	-	6 571	-	6 024	54.3%	(96.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	22 500	22 500	8 340	37.1%	3 499	15.5%	207	.9%	12 046	53.5%	16 367	67.5%	(98.7%)
Governance and Administration	1 125	1 125	-	-	-	-	-	-	-	-	5 112	189.3%	(100.0%)
Executive & Council	1 125	1 125	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	5 112	204.5%	(100.0%)
Community and Public Safety	4 026	4 026	559	13.9%	755	18.8%	-	-	1 314	32.6%	244	60.5%	(100.0%)
Community & Social Services	1 726	1 726	396	23.0%	588	34.1%	-	-	985	57.0%	244	288.9%	(100.0%)
Sport And Recreation	2 300	2 300	162	7.1%	167	7.3%	-	-	329	14.3%	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 646	15 646	5 695	36.4%	2 638	16.9%	207	1.3%	8 540	54.6%	1 635	32.4%	(87.3%)
Planning and Development	-	-	1 258	-	-	-	-	-	1 258	-	-	-	-
Road Transport	15 646	15 646	4 437	28.4%	2 638	16.9%	207	1.3%	7 283	46.5%	1 635	32.4%	(87.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 703	1 703	2 087	122.6%	105	6.2%	-	-	2 192	128.7%	9 375	176.7%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	81.2%	-
Water	394	394	1 272	322.7%	105	26.7%	-	-	1 377	349.4%	9 230	214.6%	(100.0%)
Waste Water Management	-	-	816	-	-	-	-	-	816	-	146	37.3%	(100.0%)
Waste Management	1 309	1 309	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	203 080	202 071	61 094	30.1%	39 095	19.3%	52 951	26.2%	153 140	75.8%	61 616	102.0%	(14.1%)
Property rates, penalties and collection charges	19 703	19 703	10 076	51.1%	3 975	20.2%	4 285	21.7%	18 337	93.1%	10 096	116.4%	(57.6%)
Service charges	64 238	62 489	2 353	3.7%	8 192	12.8%	7 784	12.5%	18 329	29.3%	9 137	65.0%	(14.8%)
Other revenue	794	703	288	36.3%	4 488	565.5%	2 761	392.9%	7 536	1 072.6%	194	36.6%	1 325.2%
Government - operating	92 334	104 910	36 846	39.9%	22 407	24.3%	35 777	34.1%	95 030	90.6%	23 313	99.3%	53.5%
Government - capital	22 500	10 754	11 531	51.2%	-	-	2 363	22.0%	13 894	129.2%	18 119	161.9%	(87.0%)
Interest	3 512	3 512	0	-	33	.9%	(20)	(.6%)	13	.4%	758	54.8%	(102.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	48.6%	-
Payments	(156 480)	(178 432)	(52 283)	33.4%	(41 085)	26.3%	(44 518)	24.9%	(137 886)	77.3%	(40 828)	85.6%	9.0%
Suppliers and employees	(154 844)	(173 418)	(52 283)	33.8%	(40 499)	26.2%	(44 011)	25.4%	(136 793)	78.9%	(33 617)	82.5%	30.9%
Finance charges	(1 636)	(5 013)	-	-	(586)	35.8%	(507)	10.1%	(1 093)	21.8%	-	.3%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	(7 211)	117.3%	(100.0%)
Net Cash from/(used) Operating Activities	46 600	23 639	8 811	18.9%	(1 991)	(4.3%)	8 433	35.7%	15 253	64.5%	20 788	1 683.2%	(59.4%)
Cash Flow from Investing Activities													
Receipts	-	-	2 125	-	(2 780)	-	(2 981)	-	(3 637)	-	(3 956)	4 672.7%	(24.6%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	2 125	-	(2 780)	-	(2 981)	-	(3 637)	-	(3 956)	-	(24.6%)
Payments	(22 500)	(22 724)	(10 988)	48.8%	(3 499)	15.5%	(200)	.9%	(14 687)	64.6%	(16 143)	163.7%	(98.8%)
Capital assets	(22 500)	(22 724)	(10 988)	48.8%	(3 499)	15.5%	(200)	.9%	(14 687)	64.6%	(16 143)	163.7%	(98.8%)
Net Cash from/(used) Investing Activities	(22 500)	(22 724)	(8 863)	39.4%	(6 279)	27.9%	(3 181)	14.0%	(18 323)	80.6%	(20 099)	119.2%	(84.2%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	4 200	-	-	-	4 200	-	5 000	-	(100.0%)
Short term loans	-	-	-	-	4 200	-	-	-	4 200	-	5 000	-	(100.0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(736)	(736)	-	-	(184)	25.0%	-	-	(184)	25.0%	(184)	99.7%	(100.0%)
Repayment of borrowing	(736)	(736)	-	-	(184)	25.0%	-	-	(184)	25.0%	(184)	99.7%	(100.0%)
Net Cash from/(used) Financing Activities	(736)	(736)	-	-	4 016	(545.7%)	-	-	4 016	(545.7%)	4 816	(576.9%)	(100.0%)
Net Increase/(Decrease) in cash held	23 364	179	(52)	(.2%)	(4 254)	(18.2%)	5 252	2 935.3%	946	528.8%	5 505	10.9%	(4.6%)
Cash/cash equivalents at the year begin:	-	-	1 001	-	949	-	(3 305)	-	1 001	-	8 636	-	(138.3%)
Cash/cash equivalents at the year end:	23 364	179	949	4.1%	(3 305)	(14.1%)	1 947	1 088.3%	1 947	1 088.3%	14 141	(43.4%)	(86.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	3 157	2.7%	3 082	2.7%	3 235	2.8%	106 132	91.8%	115 606	23.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 154	1.9%	931	.8%	954	.8%	109 801	96.5%	113 840	22.7%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 481	3.7%	2 050	3.0%	1 344	2.0%	62 087	91.4%	67 963	13.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 968	2.2%	1 867	2.0%	1 910	2.1%	85 517	93.7%	91 262	18.2%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 054	2.1%	1 015	2.0%	1 060	2.1%	47 332	93.8%	50 461	10.1%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	14	2.2%	14	2.2%	18	2.8%	600	92.8%	647	.1%	-	-	-
Interest on Arrear Debtor Accounts	-	-	3 169	7.0%	3 730	8.2%	38 429	84.8%	45 329	9.0%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3)	-	(167)	(1.0%)	(205)	(1.2%)	16 968	102.3%	16 593	3.3%	-	-	-
Total By Income Source	10 825	2.2%	11 961	2.4%	12 047	2.4%	466 867	93.1%	501 700	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	770	6.8%	619	5.5%	196	1.7%	9 724	86.0%	11 309	2.3%	-	-	-
Commercial	1 749	5.1%	1 344	3.9%	1 227	3.6%	29 903	87.4%	34 223	6.8%	-	-	-
Households	8 229	1.8%	9 941	2.2%	10 579	2.3%	427 042	93.7%	455 791	90.8%	-	-	-
Other	77	20.5%	57	15.2%	45	11.8%	198	52.5%	377	.1%	-	-	-
Total By Customer Group	10 825	2.2%	11 961	2.4%	12 047	2.4%	466 867	93.1%	501 700	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	2 396	8.1%	2 339	7.9%	2 528	8.5%	22 364	75.5%	29 627	28.2%
Bulk Water	362	2.4%	357	2.3%	425	2.8%	14 098	92.5%	15 242	14.5%
PAYE deductions	939	24.6%	1 125	29.5%	1 027	26.9%	725	19.0%	3 816	3.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 087	19.7%	1 096	19.9%	1 096	19.9%	2 226	40.4%	5 505	5.2%
Loan repayments	-	-	-	-	187	100.0%	-	-	187	.2%
Trade Creditors	2 484	5.2%	2 359	4.9%	1 376	2.9%	41 884	87.1%	48 104	45.8%
Auditor-General	47	1.9%	83	3.3%	141	5.6%	2 226	89.2%	2 497	2.4%
Other	-	-	-	-	-	-	-	-	-	-
Total	7 316	7.0%	7 359	7.0%	6 780	6.5%	83 522	79.6%	104 977	100.0%

Contact Details

Municipal Manager	Mr M D Nthau	057 733 0106
Financial Manager	Ms Fikile Mzizi	057 733 2842

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TOKOLOGO (FS182)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	83 116	103 127	36 499	43.9%	41 828	50.3%	26 666	25.9%	104 993	101.8%	8 183	71.4%	225.9%
Property rates	3 906	3 906	4 683	119.9%	(27)	(.7%)	11	.3%	4 667	119.5%	(14)	69.5%	(175.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	15 735	14 267	4 047	25.7%	3 084	19.6%	3 421	24.0%	10 552	74.0%	3 417	55.1%	.1%
Service charges - water revenue	2 011	3 503	926	46.1%	979	48.7%	871	24.9%	2 776	79.3%	722	70.6%	20.6%
Service charges - sanitation revenue	2 443	14 570	3 631	148.6%	3 654	149.6%	3 663	25.1%	10 947	75.1%	1 048	63.4%	249.4%
Service charges - refuse revenue	1 764	9 623	2 398	135.9%	2 414	136.8%	2 418	25.1%	7 229	75.1%	686	56.4%	252.3%
Service charges - other	-	-	-	-	1	-	-	-	1	-	-	-	-
Rental of facilities and equipment	949	949	99	10.5%	56	6.0%	109	11.5%	265	27.9%	77	28.5%	40.8%
Interest earned - external investments	626	626	139	22.2%	175	28.0%	108	17.3%	422	67.5%	145	71.3%	(25.6%)
Interest earned - outstanding debtors	8 403	8 403	2 263	26.9%	2 463	29.3%	2 632	31.3%	7 359	87.6%	2 017	521.3%	30.5%
Dividends received	3	3	-	-	-	-	-	-	-	-	-	-	-
Fines	98	98	7	6.9%	16	16.0%	8	8.4%	31	31.2%	11	35.3%	(22.6%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	46 539	46 539	18 049	38.8%	28 936	62.2%	12 967	27.9%	59 952	128.8%	22	70.2%	57 666.4%
Other own revenue	641	641	233	36.3%	53	8.3%	458	71.4%	744	116.0%	50	76.2%	818.9%
Gains on disposal of PPE	-	-	24	-	23	-	-	-	48	-	1	-	(100.0%)
Operating Expenditure	83 102	98 250	18 139	21.8%	17 981	21.6%	35 740	36.4%	71 860	73.1%	17 011	70.5%	110.1%
Employee related costs	35 425	35 233	8 915	25.2%	9 405	26.5%	9 207	26.1%	27 527	78.1%	8 846	76.1%	4.1%
Remuneration of councillors	2 586	2 586	338	13.1%	294	11.4%	494	19.1%	1 126	43.5%	501	52.0%	(1.5%)
Debt impairment	575	6 275	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	926	10 926	-	-	-	-	-	-	-	-	-	-	-
Finance charges	438	614	1	.1%	75	17.2%	2 369	385.9%	2 444	398.3%	145	271.6%	1 536.7%
Bulk purchases	23 730	16 350	392	1.6%	918	3.9%	13 704	83.8%	15 014	91.8%	1 768	55.8%	675.2%
Other Materials	3 392	4 040	-	-	-	-	221	5.5%	221	5.5%	-	-	(100.0%)
Contracted services	3 496	6 416	5 010	143.3%	2 896	82.8%	5 746	89.6%	13 651	212.8%	2 583	286.1%	122.5%
Transfers and grants	-	-	665	-	848	-	929	-	2 443	-	652	130.1%	42.5%
Other expenditure	12 534	15 811	2 819	22.5%	3 544	28.3%	3 070	19.4%	9 433	59.7%	2 516	54.7%	22.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	15	4 877	18 360		23 848		(9 074)		33 133		(8 828)		
Transfers recognised - capital	75 608	75 608	-	-	14 641	19.4%	9 282	12.3%	23 923	31.6%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	75 623	80 485	18 360		38 489		208		57 056		(8 828)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	75 623	80 485	18 360		38 489		208		57 056		(8 828)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	75 623	80 485	18 360		38 489		208		57 056		(8 828)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	75 623	80 485	18 360		38 489		208		57 056		(8 828)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	75 608	75 608	19 923	26.4%	27 096	35.8%	35 779	47.3%	82 798	109.5%	5 034	30.3%	610.7%
National Government	75 608	75 608	19 923	26.4%	27 096	35.8%	35 779	47.3%	82 798	109.5%	5 034	30.3%	610.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	75 608	75 608	19 923	26.4%	27 096	35.8%	35 779	47.3%	82 798	109.5%	5 034	30.3%	610.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	75 608	75 608	19 923	26.4%	27 096	35.8%	35 779	47.3%	82 798	109.5%	5 034	30.3%	610.7%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 000	10 000	-	-	-	-	1 969	19.7%	1 969	19.7%	255	6.7%	670.8%
Community & Social Services	-	-	-	-	-	-	-	-	-	-	255	-	(100.0%)
Sport And Recreation	10 000	10 000	-	-	-	-	1 969	19.7%	1 969	19.7%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 564	7 525	446	8.0%	-	-	2 158	28.7%	2 605	34.6%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	5 564	7 525	446	8.0%	-	-	2 158	28.7%	2 605	34.6%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	60 044	58 083	19 477	32.4%	27 096	45.1%	31 652	54.5%	78 224	134.7%	4 779	32.2%	562.3%
Electricity	1 032	1 032	-	-	-	-	-	-	-	-	105	133.9%	(100.0%)
Water	51 938	50 068	13 978	26.9%	23 899	46.0%	31 652	63.2%	69 529	138.9%	4 091	12.4%	673.7%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	28.4%	-
Waste Management	7 075	6 983	5 499	77.7%	3 197	45.2%	-	-	8 695	124.5%	583	293.7%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	144 809	144 809	32 853	22.7%	49 081	33.9%	26 987	18.6%	108 920	75.2%	21 512	67.3%	25.4%
Property rates, penalties and collection charges	3 102	3 102	800	25.8%	749	24.1%	1 156	37.3%	2 705	87.2%	846	55.7%	36.7%
Service charges	17 930	17 930	5 219	29.1%	4 264	23.8%	6 064	33.8%	15 547	86.7%	5 026	62.2%	20.7%
Other revenue	901	901	339	37.6%	150	16.6%	571	63.4%	1 060	117.7%	138	57.5%	314.5%
Government - operating	46 539	46 539	19 863	42.7%	29 102	62.5%	10 856	23.3%	59 820	128.5%	11 526	99.8%	(5.8%)
Government - capital	75 608	75 608	6 494	8.6%	14 641	19.4%	8 231	10.9%	29 366	38.8%	3 832	40.0%	114.8%
Interest	728	728	139	19.1%	175	24.1%	108	14.8%	422	58.0%	145	22.5%	(25.6%)
Dividends	1	1	-	-	-	-	-	-	-	-	-	-	-
Payments	(84 929)	(81 663)	(18 362)	21.6%	(18 811)	22.1%	(35 819)	43.9%	(72 991)	89.4%	(17 324)	75.1%	106.8%
Suppliers and employees	(83 940)	(81 049)	(17 697)	21.1%	(17 900)	21.3%	(32 521)	40.1%	(68 118)	84.0%	(16 527)	73.5%	96.8%
Finance charges	(989)	(614)	(0)	-	(75)	7.6%	(2 369)	385.9%	(2 444)	398.2%	(145)	185.7%	1 536.7%
Transfers and grants	-	-	(665)	-	(835)	-	(929)	-	(2 430)	-	(652)	130.0%	42.5%
Net Cash from/(used) Operating Activities	59 880	63 146	14 491	24.2%	30 270	50.6%	(8 832)	(14.0%)	35 929	56.9%	4 189	52.8%	(310.8%)
Cash Flow from Investing Activities													
Receipts	11 736	11 784	24	.2%	23	.2%	-	-	48	.4%	0	-	(100.0%)
Proceeds on disposal of PPE	-	48	24	-	23	-	-	-	48	99.1%	0	-	(100.0%)
Decrease in non-current debtors	11 736	11 736	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(75 608)	(75 608)	(19 923)	26.4%	(27 096)	35.8%	(35 779)	47.3%	(82 798)	109.5%	(5 034)	30.3%	610.7%
Capital assets	(75 608)	(75 608)	(19 923)	26.4%	(27 096)	35.8%	(35 779)	47.3%	(82 798)	109.5%	(5 034)	30.3%	610.7%
Net Cash from/(used) Investing Activities	(63 872)	(63 824)	(19 899)	31.2%	(27 072)	42.4%	(35 779)	56.1%	(82 751)	129.7%	(5 034)	29.9%	610.7%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(3 992)	(678)	(5 408)	135.5%	3 197	(80.1%)	(44 611)	6 579.6%	(46 822)	6 905.6%	(845)	(159.0%)	5 176.9%
Cash/cash equivalents at the year begin:	14 072	-	-	-	(5 408)	(38.4%)	(2 210)	-	-	-	13 725	163.7%	(116.1%)
Cash/cash equivalents at the year end:	10 080	(678)	(5 408)	(53.7%)	(2 210)	(21.9%)	(46 822)	6 905.6%	(46 822)	6 905.6%	12 880	(453.7%)	(463.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	312	5.0%	288	4.7%	280	4.5%	5 302	85.8%	6 183	5.9%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	963	12.3%	531	6.8%	429	5.5%	5 880	75.3%	7 804	7.4%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	351	1.9%	297	1.6%	293	1.6%	17 510	94.9%	18 451	17.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	911	3.8%	814	3.4%	809	3.3%	21 705	89.5%	24 239	23.0%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 031	3.6%	942	3.3%	924	3.2%	25 645	89.8%	28 543	27.1%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	30	2.4%	29	2.3%	29	2.3%	1 184	93.1%	1 272	1.2%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	659	3.5%	627	3.3%	618	3.3%	17 030	89.9%	18 935	18.0%	-	-	-
Total By Income Source	4 257	4.0%	3 529	3.3%	3 384	3.2%	94 258	89.4%	105 428	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	244	4.1%	217	3.6%	218	3.6%	5 315	88.7%	5 994	5.7%	-	-	-
Commercial	612	5.4%	376	3.3%	305	2.7%	10 070	88.6%	11 363	10.8%	-	-	-
Households	2 987	4.0%	2 531	3.4%	2 447	3.3%	66 773	89.3%	74 738	70.9%	-	-	-
Other	415	3.1%	405	3.0%	413	3.1%	12 100	90.8%	13 333	12.6%	-	-	-
Total By Customer Group	4 257	4.0%	3 529	3.3%	3 384	3.2%	94 258	89.4%	105 428	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	2 257	8.0%	2 247	8.0%	2 206	7.8%	21 545	76.3%	28 254	93.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	1 452	100.0%	-	-	-	-	-	-	1 452	4.8%
Other	41	6.2%	41	6.2%	51	7.7%	528	79.8%	661	2.2%
Total	3 750	12.3%	2 288	7.5%	2 257	7.4%	22 072	72.7%	30 367	100.0%

Contact Details

Municipal Manager	Mr K J. Motlhale	053 541 0014
Financial Manager	Mrs M Masisi	053 541 0014

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TSWELOPELE (FS183)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	136 070	136 070	52 875	38.9%	32 244	23.7%	-	-	85 118	62.6%	29 525	114.5%	(100.0%)
Property rates	15 000	15 000	11 443	76.3%	1 367	9.1%	-	-	12 810	85.4%	1 299	251.2%	(100.0%)
Property rates - penalties and collection charges	750	750	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	33 609	33 609	9 261	27.6%	7 413	22.1%	-	-	16 674	49.6%	6 624	78.8%	(100.0%)
Service charges - water revenue	8 155	8 155	1 344	16.5%	1 479	18.1%	-	-	2 824	34.6%	1 248	62.2%	(100.0%)
Service charges - sanitation revenue	6 631	6 631	1 695	25.6%	1 712	25.8%	-	-	3 407	51.4%	1 618	96.1%	(100.0%)
Service charges - refuse revenue	3 751	3 751	1 126	30.0%	1 134	30.2%	-	-	2 260	60.3%	1 070	112.8%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	429	429	372	86.7%	168	39.2%	-	-	540	126.0%	66	108.7%	(100.0%)
Interest earned - external investments	760	760	66	8.7%	29	3.8%	-	-	95	12.5%	61	24.6%	(100.0%)
Interest earned - outstanding debtors	-	-	365	-	337	-	-	-	702	-	338	206.5%	(100.0%)
Dividends received	100	100	202	201.9%	-	-	-	-	202	201.9%	-	44.5%	-
Fines	140	140	27	19.1%	5	3.9%	-	-	32	23.0%	37	97.4%	(100.0%)
Licences and permits	60	60	19	31.7%	6	9.2%	-	-	25	40.8%	18	123.8%	(100.0%)
Agency services	-	-	8	-	21	-	-	-	29	-	15	57.4%	(100.0%)
Transfers recognised - operational	62 464	62 464	26 653	42.7%	18 353	29.4%	-	-	45 006	72.1%	16 652	113.2%	(100.0%)
Other own revenue	2 145	2 145	295	13.7%	218	10.2%	-	-	513	23.9%	181	89.3%	(100.0%)
Gains on disposal of PPE	2 077	2 077	-	-	-	-	-	-	-	-	300	43.7%	(100.0%)
Operating Expenditure	158 209	158 209	44 089	27.9%	26 914	17.0%	-	-	71 003	44.9%	24 771	84.5%	(100.0%)
Employee related costs	54 640	54 640	14 538	26.6%	14 205	26.0%	-	-	28 743	52.6%	14 468	86.3%	(100.0%)
Remuneration of councillors	5 815	5 815	871	15.0%	871	15.0%	-	-	1 742	30.0%	996	-	(100.0%)
Debt impairment	2 501	2 501	1 276	51.0%	-	-	-	-	1 276	51.0%	-	56.2%	-
Depreciation and asset impairment	19 669	19 669	-	-	-	-	-	-	-	-	-	-	-
Finance charges	2 088	2 088	1	.1%	656	31.4%	-	-	658	31.5%	(14)	(.7%)	(100.0%)
Bulk purchases	31 300	31 300	11 435	36.5%	2 820	9.0%	-	-	14 255	45.5%	1 132	77.9%	(100.0%)
Other Materials	6 751	6 751	697	10.3%	2 004	29.7%	-	-	2 701	40.0%	207	-	(100.0%)
Contracted services	650	650	394	60.5%	149	22.9%	-	-	543	83.5%	388	75.7%	(100.0%)
Transfers and grants	-	-	533	-	958	-	-	-	1 492	-	1 135	51.4%	(100.0%)
Other expenditure	34 796	34 796	14 345	41.2%	5 250	15.1%	-	-	19 595	56.3%	6 459	72.7%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(22 139)	(22 139)	8 785		5 330		-		14 115		4 754		
Transfers recognised - capital	44 906	44 906	6 615	14.7%	2 575	5.7%	-	-	9 190	20.5%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	22 767	22 767	15 400		7 905		-		23 305		4 754		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	22 767	22 767	15 400		7 905		-		23 305		4 754		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	22 767	22 767	15 400		7 905		-		23 305		4 754		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	22 767	22 767	15 400		7 905		-		23 305		4 754		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	44 906	44 906	4 607	10.3%	2 537	5.7%	-	-	7 144	15.9%	2 958	17.5%	(100.0%)
National Government	20 736	20 736	4 564	22.0%	2 494	12.0%	-	-	7 057	34.0%	2 956	17.3%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	20 736	20 736	4 564	22.0%	2 494	12.0%	-	-	7 057	34.0%	2 956	17.3%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	43	-	44	-	-	-	87	-	3	-	(100.0%)
Public contributions and donations	24 170	24 170	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	44 906	44 906	4 607	10.3%	2 537	5.7%	-	-	7 144	15.9%	2 958	17.5%	(100.0%)
Governance and Administration	-	-	43	-	44	-	-	-	87	-	3	-	(100.0%)
Executive & Council	-	-	37	-	34	-	-	-	70	-	-	-	-
Budget & Treasury Office	-	-	1	-	-	-	-	-	1	-	-	-	-
Corporate Services	-	-	6	-	10	-	-	-	16	-	3	-	(100.0%)
Community and Public Safety	2 393	2 393	443	18.5%	370	15.5%	-	-	814	34.0%	-	3.3%	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 393	2 393	443	18.5%	370	15.5%	-	-	814	34.0%	-	3.0%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 865	6 865	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	6 865	6 865	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	35 648	35 648	4 120	11.6%	2 123	6.0%	-	-	6 244	17.5%	2 956	22.7%	(100.0%)
Electricity	5 000	5 000	-	-	-	-	-	-	-	-	404	40.5%	(100.0%)
Water	24 170	24 170	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	6 478	6 478	4 120	63.6%	2 123	32.8%	-	-	6 244	96.4%	2 552	44.5%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	180 976	180 976	67 937	37.5%	36 925	20.4%	-	-	104 862	57.9%	54 285	90.3%	(100.0%)
Property rates, penalties and collection charges	15 750	15 750	13 510	85.8%	3 461	22.0%	-	-	16 970	107.7%	6 207	102.3%	(100.0%)
Service charges	52 145	52 145	13 235	25.4%	12 064	23.1%	-	-	25 299	48.5%	9 528	56.1%	(100.0%)
Other revenue	4 851	4 851	7 698	158.7%	301	6.2%	-	-	7 999	164.9%	16 050	473.0%	(100.0%)
Government - operating	62 464	62 464	26 653	42.7%	18 353	29.4%	-	-	45 006	72.1%	16 001	99.0%	(100.0%)
Government - capital	44 906	44 906	6 615	14.7%	2 575	5.7%	-	-	9 190	20.5%	6 499	61.7%	(100.0%)
Interest	760	760	25	3.3%	171	22.5%	-	-	196	25.8%	-	-	-
Dividends	100	100	202	201.9%	-	-	-	-	202	201.9%	-	-	-
Payments	(136 040)	(136 040)	(42 768)	31.4%	(31 280)	23.0%	-	-	(74 049)	54.4%	(29 589)	72.6%	(100.0%)
Suppliers and employees	(133 952)	(133 952)	(42 440)	31.7%	(30 278)	22.6%	-	-	(72 717)	54.3%	(28 435)	73.5%	(100.0%)
Finance charges	(2 088)	(2 088)	(1)	.1%	(655)	31.4%	-	-	(656)	31.4%	(2)	1.0%	(100.0%)
Transfers and grants	-	-	(327)	-	(348)	-	-	-	(675)	-	(1 152)	80.5%	(100.0%)
Net Cash from/(used) Operating Activities	44 936	44 936	25 169	56.0%	5 644	12.6%	-	-	30 813	68.6%	24 696	151.6%	(100.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(44 906)	(44 906)	(4 607)	10.3%	(2 137)	4.8%	-	-	(6 744)	15.0%	(1 987)	11.8%	(100.0%)
Capital assets	(44 906)	(44 906)	(4 607)	10.3%	(2 137)	4.8%	-	-	(6 744)	15.0%	(1 987)	11.8%	(100.0%)
Net Cash from/(used) Investing Activities	(44 906)	(44 906)	(4 607)	10.3%	(2 137)	4.8%	-	-	(6 744)	15.0%	(1 987)	11.8%	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 100)	(1 100)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 100)	(1 100)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 100)	(1 100)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(1 070)	(1 070)	20 562	(1 921.2%)	3 507	(327.7%)	-	-	24 069	(2 248.8%)	22 710	(2 124.7%)	(100.0%)
Cash/cash equivalents at the year begin:	6 355	6 355	4 222	66.4%	24 784	390.0%	-	-	4 222	66.4%	44 760	204.5%	(100.0%)
Cash/cash equivalents at the year end:	5 285	5 285	24 784	468.9%	28 291	535.3%	-	-	28 291	535.3%	67 470	1 817.3%	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Tshemedi Lucas Mkhwane	051 853 1111
Financial Manager	Mr L Moletsane	051 853 1111

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MATJHABENG (FS184)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	2 041 473	2 061 473	612 197	30.0%	552 720	27.1%	500 036	24.3%	1 664 953	80.8%	553 417	84.3%	(9.6%)
Property rates	201 665	201 665	79 114	39.2%	67 991	33.7%	67 996	33.7%	215 101	106.7%	63 304	104.0%	7.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	778 264	778 264	163 151	21.0%	130 825	16.8%	112 730	14.5%	406 706	52.3%	113 377	52.2%	(.6%)
Service charges - water revenue	217 346	217 346	88 227	40.6%	97 297	44.8%	93 303	42.9%	278 827	128.3%	90 049	128.6%	3.6%
Service charges - sanitation revenue	128 861	128 861	38 667	30.0%	38 745	30.1%	39 369	30.6%	116 781	90.6%	34 383	85.0%	14.5%
Service charges - refuse revenue	72 517	72 517	23 983	33.1%	24 021	33.1%	24 238	33.4%	72 243	99.6%	21 092	92.5%	14.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	11 469	11 469	2 742	23.9%	2 021	17.6%	2 787	24.3%	7 550	65.8%	4 029	122.9%	(30.8%)
Interest earned - external investments	1 500	1 500	529	35.2%	556	37.1%	402	26.8%	1 486	99.1%	635	211.3%	(36.8%)
Interest earned - outstanding debtors	121 104	121 104	32 405	26.8%	36 414	30.1%	39 006	32.2%	107 825	89.0%	32 421	76.5%	20.3%
Dividends received	18	18	-	-	-	-	-	-	-	-	-	-	-
Fines	4 374	4 374	451	10.3%	392	9.0%	397	9.1%	1 241	28.4%	628	46.3%	(36.7%)
Licences and permits	42	42	26	62.2%	10	24.4%	25	59.5%	62	146.1%	23	138.5%	10.2%
Agency services	11 230	11 230	1 633	14.5%	2 509	22.3%	2 146	19.1%	6 288	56.0%	1 885	17.9%	13.9%
Transfers recognised - operational	388 792	388 792	162 864	41.9%	128 121	33.0%	96 803	24.9%	387 788	99.7%	153 815	99.1%	(37.1%)
Other own revenue	84 291	84 291	18 405	21.8%	23 817	28.3%	20 833	24.7%	63 055	74.8%	37 777	147.6%	(44.9%)
Gains on disposal of PPE	20 000	40 000	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 036 735	2 036 735	384 420	18.9%	367 642	18.1%	355 514	17.5%	1 107 576	54.4%	397 684	47.8%	(10.6%)
Employee related costs	620 099	620 099	158 801	25.6%	154 026	24.8%	155 364	25.1%	468 191	75.5%	148 420	71.4%	4.7%
Remuneration of councillors	28 552	28 552	7 216	25.3%	7 320	25.6%	7 389	25.9%	21 925	76.8%	7 998	81.5%	(7.6%)
Debt impairment	70 000	70 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	87 000	87 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	105 980	105 980	67	.1%	7	-	20	-	94	.1%	9 138	6.9%	(99.8%)
Bulk purchases	676 436	676 436	121 064	17.9%	81 745	12.1%	99 779	14.8%	302 588	44.7%	142 019	41.2%	(29.7%)
Other Materials	230 691	230 691	22 886	9.9%	40 754	17.7%	13 582	5.9%	77 222	33.5%	9 719	-	39.7%
Contracted services	80 000	80 000	2 289	2.9%	5 909	7.4%	2 519	3.1%	10 716	13.4%	2 954	13.2%	(14.7%)
Transfers and grants	32 850	32 850	4 345	13.2%	11 232	34.2%	11 912	36.3%	27 489	83.7%	6 761	20.6%	76.2%
Other expenditure	105 127	105 127	67 751	64.4%	66 649	63.4%	64 950	61.8%	199 351	189.6%	70 674	81.5%	(8.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 738	24 738	227 777		185 078		144 522		557 376		155 733		
Transfers recognised - capital	113 363	113 363	43 610	38.5%	37 015	32.7%	32 738	28.9%	113 363	100.0%	38 192	101.5%	(14.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	118 101	138 101	271 387		222 093		177 260		670 739		193 925		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	118 101	138 101	271 387		222 093		177 260		670 739		193 925		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	118 101	138 101	271 387		222 093		177 260		670 739		193 925		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	118 101	138 101	271 387		222 093		177 260		670 739		193 925		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	133 363	153 363	18 091	13.6%	57 002	42.7%	28 646	18.7%	103 739	67.6%	32 168	42.8%	(10.9%)
National Government	113 363	113 363	17 715	15.6%	50 911	44.9%	27 968	24.7%	96 594	85.2%	29 146	51.0%	(4.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	113 363	113 363	17 715	15.6%	50 911	44.9%	27 968	24.7%	96 594	85.2%	29 146	51.0%	(4.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	20 000	40 000	375	1.9%	6 092	30.5%	678	1.7%	7 145	17.9%	3 022	10.9%	(77.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	133 363	153 363	18 091	13.6%	57 002	42.7%	28 646	18.7%	103 739	67.6%	32 168	42.8%	(10.9%)
Governance and Administration	20 000	20 000	60	.3%	809	4.0%	678	3.4%	1 547	7.7%	3 022	9.7%	(77.6%)
Executive & Council	20 000	20 000	60	.3%	809	4.0%	678	3.4%	1 547	7.7%	3 022	9.7%	(77.6%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	25 987	25 987	6 658	25.6%	19 996	76.9%	12 351	47.5%	39 006	150.1%	13 446	35.2%	(8.1%)
Community & Social Services	-	9 063	428	-	15 258	-	1 626	17.9%	17 311	191.0%	7 803	32.4%	(79.2%)
Sport And Recreation	25 987	16 925	6 231	24.0%	4 739	18.2%	10 725	63.4%	21 695	128.2%	5 643	40.8%	90.1%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	39 913	39 913	3 266	8.2%	2 753	6.9%	3 489	8.7%	9 508	23.8%	9 171	52.9%	(62.0%)
Planning and Development	9 854	9 854	3 266	33.1%	2 753	27.9%	3 489	35.4%	9 508	96.5%	6 811	84.2%	(48.8%)
Road Transport	30 059	30 059	-	-	-	-	-	-	-	-	2 360	26.2%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	47 463	67 463	8 107	17.1%	33 443	70.5%	12 128	18.0%	53 678	79.6%	6 529	78.0%	85.7%
Electricity	2 842	2 842	1 048	36.9%	1 755	61.8%	-	-	2 803	98.6%	-	30.0%	-
Water	5 166	7 166	828	16.0%	11 296	218.7%	359	5.0%	12 483	174.2%	1 165	22 853.4%	(69.2%)
Waste Water Management	39 455	57 455	6 230	15.8%	20 393	51.7%	11 769	20.5%	38 391	66.8%	5 364	51.8%	119.4%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	1 936 297	1 936 297	460 994	23.8%	431 763	22.3%	375 591	19.4%	1 268 348	65.5%	460 077	68.7%	(18.4%)
Property rates, penalties and collection charges	181 498	181 498	65 382	36.0%	66 355	36.6%	50 043	27.6%	181 780	100.2%	63 722	75.5%	(21.5%)
Service charges	1 048 679	1 048 679	161 710	15.4%	167 521	16.0%	168 333	16.1%	497 564	47.4%	158 092	50.7%	6.5%
Other revenue	81 343	81 343	22 201	27.3%	28 265	34.7%	24 896	30.6%	75 362	92.6%	41 830	125.5%	(40.5%)
Government - operating	388 792	388 792	162 864	41.9%	128 121	33.0%	96 803	24.9%	387 788	99.7%	153 815	99.1%	(37.1%)
Government - capital	113 363	113 363	43 610	38.5%	37 015	32.7%	32 738	28.9%	113 363	100.0%	38 192	101.5%	(14.3%)
Interest	122 604	122 604	5 227	4.3%	4 486	3.7%	2 778	2.3%	12 490	10.2%	4 424	7.8%	(37.2%)
Dividends	18	18	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 844 417)	(96 459)	(384 420)	20.8%	(367 642)	19.9%	(355 514)	368.6%	(1 107 576)	1 148.2%	(397 684)	47.8%	(10.6%)
Suppliers and employees	(1 705 587)	(95 947)	(380 008)	22.3%	(356 402)	20.9%	(343 583)	358.1%	(1 079 993)	1 125.6%	(381 784)	51.2%	(10.0%)
Finance charges	(105 980)	(385)	(67)	.1%	(7)	-	(20)	5.2%	(94)	24.6%	(9 138)	6.9%	(99.8%)
Transfers and grants	(32 850)	(127)	(4 345)	13.2%	(11 232)	34.2%	(11 912)	9 345.2%	(27 489)	21 565.7%	(6 761)	19.3%	76.2%
Net Cash from/(used) Operating Activities	91 880	1 839 838	76 574	83.3%	64 121	69.8%	20 076	1.1%	160 771	8.7%	62 393	(139.3%)	(67.8%)
Cash Flow from Investing Activities													
Receipts	342 983	362 983	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	20 000	40 000	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	287 983	287 983	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	35 000	35 000	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(133 363)	(153)	(18 091)	13.6%	(57 002)	42.7%	(28 646)	18 678.7%	(103 739)	67 643.4%	(32 168)	53.8%	(10.9%)
Capital assets	(133 363)	(153)	(18 091)	13.6%	(57 002)	42.7%	(28 646)	18 678.7%	(103 739)	67 643.4%	(32 168)	53.8%	(10.9%)
Net Cash from/(used) Investing Activities	209 620	362 830	(18 091)	(8.6%)	(57 002)	(27.2%)	(28 646)	(7.9%)	(103 739)	(28.6%)	(32 168)	53.8%	(10.9%)
Cash Flow from Financing Activities													
Receipts	25 000	25 000	-	-	-	-	-	-	-	-	-	-	-
Short term loans	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	15 000	15 000	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	25 000	25 000	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	326 500	2 227 668	58 483	17.9%	7 119	2.2%	(8 570)	(.4%)	57 032	2.6%	30 225	(69.5%)	(128.4%)
Cash/cash equivalents at the year begin:	(322 324)	(322 324)	322 333	(100.0%)	380 816	(118.1%)	387 935	(120.4%)	322 333	(100.0%)	193 869	-	100.1%
Cash/cash equivalents at the year end:	4 176	1 905 344	380 816	9 119.0%	387 935	9 289.5%	379 365	19.9%	379 365	19.9%	224 094	(69.5%)	69.3%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	39 555	4.6%	23 559	2.7%	31 026	3.6%	764 947	89.0%	859 088	35.3%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	49 989	21.0%	11 167	4.7%	9 146	3.8%	168 287	70.5%	238 589	9.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 899	7.7%	8 024	3.5%	6 648	2.9%	198 572	85.9%	231 143	9.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 811	3.6%	7 720	2.6%	6 867	2.3%	273 004	91.5%	298 403	12.3%	-	-	-
Receivables from Exchange Transactions - Waste Management	6 380	3.2%	4 737	2.3%	4 326	2.1%	186 664	92.4%	202 106	8.3%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	887	1.7%	802	1.5%	756	1.4%	50 573	95.4%	53 017	2.2%	-	-	-
Interest on Arrear Debtor Accounts	13 495	2.6%	13 099	2.5%	12 411	2.4%	481 600	92.5%	520 606	21.4%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 895	6.1%	1 763	5.6%	325	1.0%	27 260	87.3%	31 243	1.3%	-	-	-
Total By Income Source	140 911	5.8%	70 870	2.9%	71 506	2.9%	2 150 907	88.4%	2 434 195	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	6 355	11.3%	3 013	5.4%	2 648	4.7%	44 035	78.6%	56 051	2.3%	-	-	-
Commercial	50 511	11.2%	12 952	2.9%	11 306	2.5%	375 029	83.4%	449 798	18.5%	-	-	-
Households	82 957	4.4%	53 944	2.8%	56 532	3.0%	1 703 084	89.8%	1 896 517	77.9%	-	-	-
Other	1 089	3.4%	962	3.0%	1 020	3.2%	28 758	90.4%	31 828	1.3%	-	-	-
Total By Customer Group	140 911	5.8%	70 870	2.9%	71 506	2.9%	2 150 907	88.4%	2 434 195	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	50 202	3.9%	557	-	44 673	3.5%	1 191 790	92.6%	1 287 222	42.3%
Bulk Water	48 623	2.9%	49 362	2.9%	44 121	2.6%	1 562 688	91.7%	1 704 795	56.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 914	32.7%	16 396	31.7%	3 334	6.4%	15 137	29.2%	51 781	1.7%
Auditor-General	1 222	62.2%	-	-	743	37.8%	-	-	1 964	.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	116 961	3.8%	66 315	2.2%	92 871	3.0%	2 769 615	90.9%	3 045 762	100.0%

Contact Details

Municipal Manager	Adv Mothusi F Lepheana	057 391 3231
Financial Manager	Mr Thabiso Tsoaeli	057 391 3416

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NALA (FS185)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	388 686	354 091	101 643	26.2%	98 858	25.4%	98 040	27.7%	298 540	84.3%	87 134	80.6%	12.5%
Property rates	21 485	19 945	4 976	23.2%	4 996	23.3%	5 049	25.3%	15 021	75.3%	4 995	87.7%	1.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	94 245	87 070	17 676	18.8%	23 009	24.4%	32 417	37.2%	73 102	84.0%	18 396	73.3%	76.2%
Service charges - water revenue	55 787	41 836	8 193	14.7%	12 762	22.9%	12 368	29.6%	33 323	79.7%	11 999	63.3%	3.1%
Service charges - sanitation revenue	32 477	28 761	7 188	22.1%	7 194	22.2%	7 182	25.0%	21 563	75.0%	6 623	75.4%	8.4%
Service charges - refuse revenue	31 036	30 593	7 648	24.6%	7 649	24.6%	7 640	25.0%	22 936	75.0%	7 085	72.5%	7.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	977	693	29	2.9%	291	29.8%	6	.9%	326	47.0%	152	112.9%	(96.0%)
Interest earned - external investments	-	-	638	-	383	-	364	-	1 385	-	609	90.8%	(40.2%)
Interest earned - outstanding debtors	23 010	25 561	6 978	30.3%	5 803	25.2%	5 197	20.3%	17 977	70.3%	1 361	66.2%	281.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	150	167	44	29.3%	40	26.5%	58	34.9%	142	85.0%	42	104.9%	38.2%
Licences and permits	-	-	0	-	-	-	0	-	0	-	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	118 583	110 970	47 368	39.9%	36 167	30.5%	27 367	24.7%	110 902	99.9%	34 480	97.2%	(20.6%)
Other own revenue	10 936	8 495	905	8.3%	565	5.2%	392	4.6%	1 862	21.9%	1 392	50.3%	(71.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	388 422	437 203	72 695	18.7%	103 478	26.6%	86 220	19.7%	262 394	60.0%	80 755	52.2%	6.8%
Employee related costs	134 677	130 536	32 225	23.9%	32 470	24.1%	32 429	24.8%	97 124	74.4%	29 824	72.4%	8.7%
Remuneration of councillors	7 844	7 993	1 887	24.1%	1 833	23.4%	1 863	23.3%	5 583	69.8%	2 073	79.0%	(10.1%)
Debt impairment	10 313	20 240	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	27 760	57 703	-	-	-	-	-	-	-	-	-	-	-
Finance charges	16 000	24 052	5 423	33.9%	8 776	54.8%	8 297	34.5%	22 496	93.5%	6 017	78.1%	37.9%
Bulk purchases	115 763	104 260	23 607	20.4%	28 403	24.5%	25 251	24.2%	77 261	74.1%	28 455	71.5%	(11.3%)
Other Materials	6 758	1 217	747	11.0%	1 330	19.7%	904	74.2%	2 980	244.9%	1 545	51.0%	(41.5%)
Contracted services	11 500	10 119	2 181	19.0%	2 854	24.8%	2 529	25.0%	7 563	74.7%	2 010	77.1%	25.8%
Transfers and grants	24 000	34 517	168	.7%	14 646	61.0%	6 653	19.3%	21 467	62.2%	4 056	67.9%	64.0%
Other expenditure	33 807	46 566	6 457	19.1%	13 167	38.9%	8 295	17.8%	27 920	60.0%	6 776	72.8%	22.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	264	(83 112)	28 948		(4 621)		11 820		36 147		6 379		
Transfers recognised - capital	33 299	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	33 563	(83 112)	28 948		(4 621)		11 820		36 147		6 379		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	33 563	(83 112)	28 948		(4 621)		11 820		36 147		6 379		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	33 563	(83 112)	28 948		(4 621)		11 820		36 147		6 379		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	33 563	(83 112)	28 948		(4 621)		11 820		36 147		6 379		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	34 300	34 300	10 598	30.9%	6 790	19.8%	4 675	13.6%	22 062	64.3%	6 873	50.8%	(32.0%)
National Government	33 300	33 300	10 582	31.8%	6 449	19.4%	4 675	14.0%	21 706	65.2%	6 873	73.3%	(32.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	33 300	33 300	10 582	31.8%	6 449	19.4%	4 675	14.0%	21 706	65.2%	6 873	47.1%	(32.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 000	1 000	-	-	-	-	-	-	-	-	-	203.1%	-
Public contributions and donations	-	-	16	-	341	-	-	-	357	-	-	-	-
Capital Expenditure Standard Classification	34 300	34 300	10 598	30.9%	6 790	19.8%	4 675	13.6%	22 062	64.3%	6 873	50.8%	(32.0%)
Governance and Administration	1 000	1 000	16	1.6%	341	34.1%	-	-	357	35.7%	-	4.4%	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 000	1 000	16	1.6%	341	34.1%	-	-	357	35.7%	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 793	1 793	-	-	-	-	-	-	-	-	2 404	87.1%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	45.2%	-
Sport And Recreation	1 793	1 793	-	-	-	-	-	-	-	-	2 404	99.4%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 437	16 437	6 700	40.8%	3 099	18.9%	611	3.7%	10 410	63.3%	4 469	86.3%	(86.3%)
Planning and Development	1 415	1 415	259	18.3%	199	14.0%	461	32.5%	919	64.9%	59	275.0%	686.3%
Road Transport	15 022	15 022	6 441	42.9%	2 900	19.3%	151	1.0%	9 491	63.2%	4 411	85.2%	(96.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	15 070	15 070	3 882	25.8%	3 350	22.2%	4 063	27.0%	11 296	75.0%	-	9.5%	(100.0%)
Electricity	5 000	5 000	3 199	64.0%	-	-	2 138	42.8%	5 337	106.7%	-	8.8%	(100.0%)
Water	4 042	4 042	-	-	737	18.2%	-	-	737	18.2%	-	-	-
Waste Water Management	6 028	6 028	683	11.3%	2 613	43.4%	1 926	31.9%	5 222	86.6%	-	14.4%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	421 985	365 961	112 907	26.8%	79 174	18.8%	83 807	22.9%	275 888	75.4%	85 379	63.6%	(1.8%)
Property rates, penalties and collection charges	21 485	19 945	3 001	14.0%	4 523	21.1%	5 333	26.7%	12 857	64.5%	5 132	71.4%	3.9%
Service charges	213 545	188 260	33 734	15.8%	30 665	14.4%	28 025	14.9%	92 424	49.1%	26 468	41.6%	5.9%
Other revenue	12 063	9 355	6 829	56.6%	841	7.0%	343	3.7%	8 012	85.6%	9 319	156.2%	(96.3%)
Government - operating	118 583	83 541	47 374	40.0%	36 167	30.5%	27 368	32.8%	110 909	132.8%	34 480	97.1%	(20.6%)
Government - capital	33 299	39 299	16 764	50.3%	6 979	21.0%	22 556	57.4%	46 299	117.8%	9 760	68.2%	131.1%
Interest	23 010	25 561	5 205	22.6%	-	-	182	.7%	5 388	21.1%	221	1.5%	(17.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(350 349)	(359 260)	(81 140)	23.2%	(77 388)	22.1%	(62 391)	17.4%	(220 919)	61.5%	(63 179)	57.0%	(1.2%)
Suppliers and employees	(310 349)	(300 691)	(75 544)	24.3%	(62 741)	20.2%	(55 738)	18.5%	(194 023)	64.5%	(63 179)	65.2%	(11.8%)
Finance charges	(16 000)	(24 052)	(5 421)	33.9%	-	-	-	-	(5 421)	22.5%	-	.1%	-
Transfers and grants	(24 000)	(34 517)	(175)	.7%	(14 646)	61.0%	(6 653)	19.3%	(21 474)	62.2%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	71 636	6 701	31 767	44.3%	1 786	2.5%	21 416	319.6%	54 969	820.3%	22 200	98.1%	(3.5%)
Cash Flow from Investing Activities													
Receipts	1 000	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	1 000	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(33 299)	-	(10 595)	31.8%	(6 790)	20.4%	(4 675)	-	(22 059)	-	(5 788)	-	(19.2%)
Capital assets	(33 299)	-	(10 595)	31.8%	(6 790)	20.4%	(4 675)	-	(22 059)	-	(5 788)	-	(19.2%)
Net Cash from/(used) Investing Activities	(32 299)	-	(10 595)	32.8%	(6 790)	21.0%	(4 675)	-	(22 059)	-	(5 788)	-	(19.2%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(3 000)	-	(4 481)	-	-	-	(7 481)	-	(3 000)	-	(100.0%)
Repayment of borrowing	-	-	(3 000)	-	(4 481)	-	-	-	(7 481)	-	(3 000)	-	(100.0%)
Net Cash from/(used) Financing Activities	-	-	(3 000)	-	(4 481)	-	-	-	(7 481)	-	(3 000)	-	(100.0%)
Net Increase/(Decrease) in cash held	39 337	6 701	18 172	46.2%	(9 484)	(24.1%)	16 741	249.8%	25 430	379.5%	13 412	65.5%	24.8%
Cash/cash equivalents at the year begin:	14 877	-	11 180	75.2%	29 352	197.3%	19 869	-	11 180	-	43 429	-	(54.3%)
Cash/cash equivalents at the year end:	54 214	6 701	29 352	54.1%	19 869	36.6%	36 610	546.3%	36 610	546.3%	56 841	88.8%	(35.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	4 102	2.1%	3 219	1.6%	4 071	2.0%	187 911	94.3%	199 303	37.5%	-	-	175 626
Trade and Other Receivables from Exchange Transactions - Electricity	4 179	10.1%	2 599	6.3%	11 052	26.7%	23 488	56.8%	41 318	7.8%	-	-	21 204
Receivables from Non-exchange Transactions - Property Rates	1 971	4.2%	1 397	3.0%	810	1.7%	42 270	91.0%	46 447	8.7%	-	-	38 245
Receivables from Exchange Transactions - Waste Water Management	2 302	3.9%	1 972	3.3%	1 826	3.1%	53 127	89.7%	59 227	11.1%	-	-	46 654
Receivables from Exchange Transactions - Waste Management	2 476	3.1%	2 279	2.9%	2 201	2.8%	72 403	91.2%	79 360	14.9%	-	-	64 451
Receivables from Exchange Transactions - Property Rental Debtors	44	5.0%	3	.3%	2	.2%	839	94.5%	887	.2%	-	-	562
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 693	3.5%	3 088	2.9%	4 491	4.3%	94 355	89.3%	105 628	19.8%	-	-	81 827
Total By Income Source	18 767	3.5%	14 558	2.7%	24 453	4.6%	474 393	89.1%	532 172	100.0%	-	-	428 569
Debtors Age Analysis By Customer Group													
Organs of State	886	3.6%	835	3.4%	643	2.6%	22 369	90.4%	24 733	4.6%	-	-	19 856
Commercial	4 996	8.5%	3 139	5.4%	12 809	21.9%	37 650	64.3%	58 594	11.0%	-	-	34 401
Households	12 708	2.9%	10 458	2.4%	10 929	2.5%	410 726	92.3%	444 821	83.6%	-	-	371 223
Other	177	4.4%	125	3.1%	72	1.8%	3 648	90.7%	4 023	.8%	-	-	3 090
Total By Customer Group	18 767	3.5%	14 558	2.7%	24 453	4.6%	474 393	89.1%	532 172	100.0%	-	-	428 569

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	14 688	8.8%	7 496	4.5%	9 907	5.9%	134 638	80.8%	166 729	50.5%
Bulk Water	4 219	3.3%	4 372	3.4%	4 420	3.4%	115 275	89.9%	128 286	38.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 457	25.0%	952	2.8%	624	1.8%	23 747	70.3%	33 779	10.2%
Auditor-General	-	-	47	3.2%	520	35.5%	900	61.4%	1 467	.4%
Other	61	66.7%	8	8.3%	1	.8%	22	24.2%	91	-
Total	27 424	8.3%	12 874	3.9%	15 472	4.7%	274 582	83.1%	330 352	100.0%

Contact Details

Municipal Manager	Mr Boitumelo C Mokomela	056 514 9200
Financial Manager	Mr S. Busakwe	056 514 9200

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: LEJWELEPUTSWA (DC18)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	118 400	118 400	51 060	43.1%	40 875	34.5%	63 121	53.3%	155 057	131.0%	30 161	101.2%	109.3%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	1 840	1 840	303	16.4%	1 616	87.9%	2 046	111.2%	3 965	215.5%	1 695	158.5%	20.7%
Interest earned - outstanding debtors	293	293	186	63.5%	62	21.1%	-	-	248	84.6%	169	144.0%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	116 162	116 162	50 488	43.5%	39 002	33.6%	29 232	25.2%	118 722	102.2%	28 198	100.0%	3.7%
Other own revenue	105	105	84	79.6%	195	185.7%	31 843	30 298.0%	32 122	30 563.4%	99	135.4%	31 991.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	117 700	117 700	27 597	23.4%	26 288	22.3%	22 525	19.1%	76 410	64.9%	28 605	67.5%	(21.3%)
Employee related costs	65 750	65 750	14 515	22.1%	14 958	22.8%	14 663	22.3%	44 136	67.1%	15 387	70.1%	(4.7%)
Remuneration of councillors	8 721	8 721	1 831	21.0%	1 910	21.9%	2 148	24.6%	5 890	67.5%	2 197	69.1%	(2.2%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 030	8 030	889	11.1%	868	10.8%	823	10.2%	2 579	32.1%	968	45.0%	(15.0%)
Finance charges	1 233	1 233	344	27.9%	323	26.2%	-	-	667	54.1%	482	76.1%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	1 107	1 107	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	3 550	3 550	3 500	98.6%	-	-	-	-	3 500	98.6%	1 631	90.8%	(100.0%)
Other expenditure	29 310	29 310	6 518	22.2%	8 230	28.1%	4 891	16.7%	19 638	67.0%	7 940	63.6%	(38.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	700	700	23 463		14 587		40 596		78 647		1 556		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	700	700	23 463		14 587		40 596		78 647		1 556		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	700	700	23 463		14 587		40 596		78 647		1 556		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	700	700	23 463		14 587		40 596		78 647		1 556		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	700	700	23 463		14 587		40 596		78 647		1 556		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	700	700	31	4.5%	107	15.3%	558	79.7%	697	99.5%	68	21.7%	720.2%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	700	700	31	4.5%	107	15.3%	558	79.7%	697	99.5%	68	21.7%	720.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	700	700	31	4.5%	107	15.3%	558	79.7%	697	99.5%	68	21.7%	720.2%
Governance and Administration	625	625	-	-	107	17.2%	513	82.1%	620	99.2%	68	18.4%	654.0%
Executive & Council	190	190	-	-	57	30.0%	237	124.8%	294	154.8%	26	15.9%	803.9%
Budget & Treasury Office	370	370	-	-	37	10.0%	169	45.6%	206	55.7%	16	15.1%	981.9%
Corporate Services	65	65	-	-	13	20.4%	107	164.5%	120	184.8%	26	37.5%	308.3%
Community and Public Safety	-	-	-	-	-	-	12	-	12	-	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	12	-	12	-	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	75	75	31	41.7%	-	-	33	44.0%	64	85.7%	-	52.1%	(100.0%)
Planning and Development	20	20	7	36.9%	-	-	2	7.5%	9	44.4%	-	105.0%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	55	55	24	43.4%	-	-	32	57.3%	55	100.7%	-	27.7%	(100.0%)
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	118 400	118 400	55 114	46.5%	352 631	297.8%	92 839	78.4%	500 584	422.8%	123 313	265.6%	(24.7%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	105	105	5 415	5 152.1%	313 555	298 339.6%	61 854	58 852.6%	380 824	362 344.3%	93 408	176 352.5%	(33.8%)
Government - operating	116 162	116 162	49 316	42.5%	37 460	32.2%	29 232	25.2%	116 008	99.9%	28 198	100.0%	3.7%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2 133	2 133	383	18.0%	1 616	75.8%	1 753	82.2%	3 752	175.9%	1 707	156.8%	2.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(109 670)	(109 670)	(68 169)	62.2%	(318 810)	290.7%	(61 567)	56.1%	(448 546)	409.0%	(27 483)	197.4%	124.0%
Suppliers and employees	(104 887)	(104 887)	(64 669)	61.7%	(318 810)	304.0%	(61 567)	58.7%	(445 046)	424.3%	(27 483)	205.1%	124.0%
Finance charges	(1 233)	(1 233)	-	-	-	-	-	-	-	-	-	103.1%	-
Transfers and grants	(3 550)	(3 550)	(3 500)	98.6%	-	-	-	-	(3 500)	98.6%	-	54.9%	-
Net Cash from/(used) Operating Activities	8 730	8 730	(13 055)	(149.5%)	33 821	387.4%	31 272	358.2%	52 039	596.1%	95 830	3 470.5%	(67.4%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(700)	(700)	-	-	(111)	15.9%	(558)	79.7%	(669)	95.6%	(68)	24.3%	720.2%
Capital assets	(700)	(700)	-	-	(111)	15.9%	(558)	79.7%	(669)	95.6%	(68)	24.3%	720.2%
Net Cash from/(used) Investing Activities	(700)	(700)	-	-	(111)	15.9%	(558)	79.7%	(669)	95.6%	(68)	3.1%	720.2%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 234)	(2 234)	-	-	-	-	(1 744)	78.1%	(1 744)	78.1%	(79 103)	3 686.3%	(97.8%)
Repayment of borrowing	(2 234)	(2 234)	-	-	-	-	(1 744)	78.1%	(1 744)	78.1%	(79 103)	3 686.3%	(97.8%)
Net Cash from/(used) Financing Activities	(2 234)	(2 234)	-	-	-	-	(1 744)	78.1%	(1 744)	78.1%	(79 103)	3 686.3%	(97.8%)
Net Increase/(Decrease) in cash held	5 796	5 796	(13 055)	(225.2%)	33 710	581.6%	28 970	499.9%	49 626	856.2%	16 659	(41.4%)	73.9%
Cash/cash equivalents at the year begin:	18 069	18 069	14 632	81.0%	1 578	8.7%	35 288	195.3%	14 632	81.0%	1 834	169.6%	1 824.0%
Cash/cash equivalents at the year end:	23 865	23 865	1 578	6.6%	35 288	147.9%	64 258	269.3%	64 258	269.3%	18 493	(317.3%)	247.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	10 072	100.0%	10 072	100.0%	-	-	-
Total By Income Source	-	-	-	-	-	-	10 072	100.0%	10 072	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	10 072	100.0%	10 072	100.0%	-	-	-
Total By Customer Group	-	-	-	-	-	-	10 072	100.0%	10 072	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 149	100.0%	-	-	-	-	-	-	2 149	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 149	100.0%	-	-	-	-	-	-	2 149	100.0%

Contact Details

Municipal Manager	Ms P M E Kaota	057 391 8096
Financial Manager	Mr P K Pitso	057 391 8902

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: SETSOTO (FS191)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	450 649	450 649	120 602	26.8%	126 348	28.0%	102 508	22.7%	349 458	77.5%	132 474	92.9%	(22.6%)
Property rates	44 250	44 250	11 673	26.4%	11 864	26.8%	14 860	33.6%	38 397	86.8%	11 906	82.5%	24.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	87 234	87 234	20 093	23.0%	13 594	15.6%	14 094	16.2%	47 781	54.8%	15 752	67.1%	(10.5%)
Service charges - water revenue	60 638	60 638	13 616	22.5%	11 996	19.8%	11 845	19.5%	37 457	61.8%	13 873	95.9%	(14.6%)
Service charges - sanitation revenue	21 203	21 203	6 308	29.8%	6 351	30.0%	6 350	29.9%	19 010	89.7%	5 745	86.7%	10.5%
Service charges - refuse revenue	27 902	27 902	8 319	29.8%	7 794	27.9%	8 522	30.5%	24 634	88.3%	6 808	78.2%	25.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 561	1 561	409	26.2%	364	23.3%	377	24.1%	1 149	73.6%	356	94.0%	5.9%
Interest earned - external investments	2 200	2 200	448	20.3%	1 565	71.2%	226	10.3%	2 239	101.8%	344	313.4%	(34.3%)
Interest earned - outstanding debtors	28 568	28 568	4 884	17.1%	3 585	12.5%	4 665	16.3%	13 133	46.0%	4 886	45.1%	(4.5%)
Dividends received	40	40	40	99.6%	-	-	-	-	40	99.6%	-	207.0%	-
Fines	111	111	78	70.5%	82	73.8%	79	71.4%	240	215.7%	86	302.2%	(7.8%)
Licences and permits	44	44	1	1.4%	11	25.0%	19	42.9%	30	69.3%	37	211.6%	(49.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	164 563	164 563	53 953	32.8%	68 829	41.8%	40 367	24.5%	163 149	99.1%	71 013	114.6%	(43.2%)
Other own revenue	12 335	12 335	781	6.3%	313	2.5%	1 105	9.0%	2 199	17.8%	1 654	85.4%	(33.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	15	3.0%	(100.0%)
Operating Expenditure	440 992	440 992	81 011	18.4%	216 664	49.1%	105 409	23.9%	403 084	91.4%	85 417	56.9%	23.4%
Employee related costs	173 039	173 039	43 620	25.2%	42 372	24.5%	42 509	24.6%	128 500	74.3%	41 174	75.5%	3.2%
Remuneration of councillors	10 714	10 714	2 493	23.3%	2 547	23.8%	2 892	27.0%	7 932	74.0%	2 850	74.3%	1.5%
Debt impairment	28 000	28 000	-	-	29 756	106.3%	-	-	29 756	106.3%	-	-	-
Depreciation and asset impairment	33 573	33 573	-	-	109 906	327.4%	33 633	100.2%	143 539	427.5%	-	-	(100.0%)
Finance charges	1 745	1 745	0	-	1 026	58.8%	656	37.6%	1 683	96.4%	2	15.0%	40 800.1%
Bulk purchases	74 000	74 000	18 571	25.1%	12 507	16.9%	12 405	16.8%	43 483	58.8%	10 702	53.3%	15.9%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	33 682	33 682	2 202	6.5%	5 903	17.5%	3 523	10.5%	11 628	34.5%	6 446	55.4%	(45.4%)
Transfers and grants	2 763	2 763	380	13.8%	19	.7%	2 747	99.4%	3 147	113.9%	5 576	88.2%	(50.7%)
Other expenditure	83 477	83 477	13 744	16.5%	12 629	15.1%	7 045	8.4%	33 417	40.0%	18 667	78.6%	(62.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	9 657	9 657	39 591		(90 317)		(2 901)		(53 627)		47 057		
Transfers recognised - capital	79 552	79 552	43 494	54.7%	11 145	14.0%	61 526	77.3%	116 165	146.0%	10 917	61.4%	463.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	89 209	89 209	83 085		(79 172)		58 625		62 538		57 974		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	89 209	89 209	83 085		(79 172)		58 625		62 538		57 974		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	89 209	89 209	83 085		(79 172)		58 625		62 538		57 974		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	89 209	89 209	83 085		(79 172)		58 625		62 538		57 974		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	89 052	88 983	24 311	27.3%	27 687	31.1%	13 496	15.2%	65 494	73.6%	37 686	84.2%	(64.2%)
National Government	79 552	79 552	24 285	30.5%	27 687	34.8%	13 496	17.0%	65 469	82.3%	37 204	133.5%	(63.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	79 552	79 552	24 285	30.5%	27 687	34.8%	13 496	17.0%	65 469	82.3%	37 204	133.5%	(63.7%)
Borrowing	9 500	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	9 431	26	-	-	-	-	-	26	.3%	482	114.9%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	89 052	88 983	24 311	27.3%	27 687	31.1%	13 496	15.2%	65 494	73.6%	37 686	84.2%	(64.2%)
Governance and Administration	9 500	11 150	26	.3%	-	-	-	-	26	.2%	482	16.2%	(100.0%)
Executive & Council	-	1 500	26	-	-	-	-	-	26	1.7%	303	16.2%	(100.0%)
Budget & Treasury Office	-	9 595	-	-	-	-	-	-	-	-	26	3.8%	(100.0%)
Corporate Services	9 500	55	-	-	-	-	-	-	-	-	152	35.4%	(100.0%)
Community and Public Safety	7 049	5 629	2 354	33.4%	6 399	90.8%	434	7.7%	9 187	163.2%	1 602	52.7%	(72.9%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	7 049	5 629	2 354	33.4%	6 399	90.8%	434	7.7%	9 187	163.2%	1 602	52.6%	(72.9%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 424	7 424	1 286	17.3%	8 501	114.5%	3 478	46.9%	13 266	178.7%	8 840	63.0%	(60.7%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	7 424	7 424	1 286	17.3%	8 501	114.5%	3 478	46.9%	13 266	178.7%	8 840	63.0%	(60.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	65 079	64 780	20 646	31.7%	12 786	19.6%	9 584	14.8%	43 016	66.4%	26 762	142.7%	(64.2%)
Electricity	6 000	5 200	4 259	71.0%	1 287	21.5%	-	-	5 546	106.7%	1 316	9.9%	(100.0%)
Water	30 716	32 716	15 805	51.5%	11 499	37.4%	8 483	25.9%	35 787	109.4%	24 749	-	(65.7%)
Waste Water Management	13 734	13 734	223	1.6%	-	-	1 101	8.0%	1 324	9.6%	698	60.9%	57.8%
Waste Management	14 630	13 130	358	2.5%	-	-	-	-	358	2.7%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	444 968	432 383	146 566	32.9%	126 454	28.4%	129 561	30.0%	402 581	93.1%	123 663	91.9%	4.8%
Property rates, penalties and collection charges	33 188	17 798	2 081	6.3%	7 848	23.6%	4 803	27.0%	14 732	82.8%	3 354	48.3%	43.2%
Service charges	147 733	125 657	22 148	15.0%	24 097	16.3%	22 321	17.8%	68 566	54.6%	18 263	54.8%	22.2%
Other revenue	4 551	23 405	24 424	536.6%	12 095	265.7%	15 153	64.7%	51 673	220.8%	7 163	776.8%	111.5%
Government - operating	164 563	179 563	69 811	42.4%	55 713	33.9%	41 867	23.3%	167 391	93.2%	71 089	116.3%	(41.1%)
Government - capital	79 552	81 807	26 583	33.4%	25 775	32.4%	43 366	53.0%	95 724	117.0%	23 125	112.6%	87.5%
Interest	15 341	4 113	1 478	9.6%	926	6.0%	2 050	49.9%	4 455	108.3%	669	10.9%	206.6%
Dividends	40	40	40	99.6%	-	-	-	-	40	99.6%	-	103.5%	-
Payments	(357 682)	(351 510)	(109 748)	30.7%	(98 962)	27.7%	(77 700)	22.1%	(286 410)	81.5%	(85 159)	75.8%	(8.8%)
Suppliers and employees	(353 175)	(342 007)	(109 368)	31.0%	(97 917)	27.7%	(74 296)	21.7%	(281 581)	82.3%	(79 578)	75.4%	(6.6%)
Finance charges	(1 745)	(2 057)	(0)	-	(1 026)	58.8%	(656)	31.9%	(1 683)	81.8%	(2)	27.7%	40 446.4%
Transfers and grants	(2 763)	(7 446)	(380)	13.8%	(19)	.7%	(2 747)	36.9%	(3 147)	42.3%	(5 580)	95.8%	(50.8%)
Net Cash from/(used) Operating Activities	87 286	80 873	36 818	42.2%	27 492	31.5%	51 861	64.1%	116 171	143.6%	38 504	186.1%	34.7%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	15	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	15	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(89 052)	(88 982)	(17 715)	19.9%	(23 687)	26.6%	(15 128)	17.0%	(56 530)	63.5%	(28 592)	80.5%	(47.1%)
Capital assets	(89 052)	(88 982)	(17 715)	19.9%	(23 687)	26.6%	(15 128)	17.0%	(56 530)	63.5%	(28 592)	80.5%	(47.1%)
Net Cash from/(used) Investing Activities	(89 052)	(88 982)	(17 715)	19.9%	(23 687)	26.6%	(15 128)	17.0%	(56 530)	63.5%	(28 577)	81.2%	(47.1%)
Cash Flow from Financing Activities													
Receipts	-	(32)	(31)	-	(0)	-	(24)	75.4%	(56)	173.9%	95	1.0%	(125.4%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(32)	(31)	-	(0)	-	(24)	75.4%	(56)	173.9%	95	-	(125.4%)
Payments	(2 871)	(2 871)	-	-	-	-	-	-	-	-	-	6.6%	-
Repayment of borrowing	(2 871)	(2 871)	-	-	-	-	-	-	-	-	-	6.6%	-
Net Cash from/(used) Financing Activities	(2 871)	(2 903)	(31)	1.1%	(0)	-	(24)	.8%	(56)	1.9%	95	-	(125.4%)
Net Increase/(Decrease) in cash held	(4 638)	(11 013)	19 072	(411.2%)	3 805	(82.0%)	36 709	(333.3%)	59 586	(541.1%)	10 022	481.6%	266.3%
Cash/cash equivalents at the year begin:	3 702	(3 498)	3 661	98.9%	22 733	614.1%	26 538	(758.7%)	3 661	(104.7%)	45 432	99.5%	(41.6%)
Cash/cash equivalents at the year end:	(936)	(14 510)	22 733	(2 429.3%)	26 538	(2 835.9%)	63 247	(435.9%)	63 247	(435.9%)	55 454	383.7%	14.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	6 931	8.6%	2 887	3.6%	3 301	4.1%	67 922	83.8%	81 041	23.4%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 921	22.8%	1 646	5.4%	1 284	4.2%	20 530	67.6%	30 381	8.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 076	9.6%	2 603	4.1%	2 561	4.0%	52 146	82.3%	63 386	18.3%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 120	8.2%	1 422	3.7%	1 395	3.7%	32 156	84.4%	38 093	11.0%	-	-	-
Receivables from Exchange Transactions - Waste Management	4 223	8.6%	1 939	3.9%	1 911	3.9%	41 241	83.6%	49 313	14.2%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 375	6.9%	2 072	3.3%	1 991	3.1%	55 029	86.7%	63 467	18.3%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 684	13.0%	1 280	6.2%	624	3.0%	16 110	77.8%	20 699	6.0%	-	-	-
Total By Income Source	34 330	9.9%	13 848	4.0%	13 066	3.8%	285 136	82.3%	346 381	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	4 614	12.3%	2 370	6.3%	1 889	5.0%	28 664	76.4%	37 537	10.8%	-	-	-
Commercial	3 614	17.8%	1 016	5.0%	847	4.2%	14 796	73.0%	20 274	5.9%	-	-	-
Households	25 449	9.0%	10 184	3.6%	10 053	3.6%	236 317	83.8%	282 003	81.4%	-	-	-
Other	653	9.9%	278	4.2%	278	4.2%	5 359	81.6%	6 568	1.9%	-	-	-
Total By Customer Group	34 330	9.9%	13 848	4.0%	13 066	3.8%	285 136	82.3%	346 381	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	4 304	100.0%	-	-	-	-	-	-	4 304	29.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 946	76.4%	591	5.7%	1 782	17.1%	77	.7%	10 395	70.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	12 250	83.3%	591	4.0%	1 782	12.1%	77	.5%	14 699	100.0%

Contact Details

Municipal Manager	Mr S T R Ramakarane	051 933 9302
Financial Manager	Mr T G Banda	051 933 9301

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: DIHLABENG (FS192)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	704 224	704 224	195 397	27.7%	156 523	22.2%	158 989	22.6%	510 908	72.5%	160 861	74.7%	(1.2%)
Property rates	107 627	107 627	30 958	28.8%	18 324	17.0%	23 583	21.9%	72 865	67.7%	21 099	71.6%	11.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	218 806	218 806	54 928	25.1%	43 180	19.7%	46 389	21.2%	144 497	66.0%	42 137	68.7%	10.1%
Service charges - water revenue	73 783	73 783	16 529	22.4%	17 489	23.7%	16 872	22.9%	50 891	69.0%	18 957	78.2%	(11.0%)
Service charges - sanitation revenue	51 854	51 854	12 716	24.5%	12 817	24.7%	12 865	24.8%	38 398	74.1%	11 915	74.9%	8.0%
Service charges - refuse revenue	49 034	49 034	12 132	24.7%	11 824	24.1%	11 905	24.3%	35 861	73.1%	11 394	75.0%	4.5%
Service charges - other	-	-	231	-	384	-	352	-	968	-	202	-	74.6%
Rental of facilities and equipment	3 577	3 577	1 058	29.6%	1 204	33.7%	1 074	30.0%	3 336	93.3%	884	63.2%	21.5%
Interest earned - external investments	-	-	20	-	9	-	21	-	50	-	7	-	197.1%
Interest earned - outstanding debtors	39 133	39 133	11 050	28.2%	11 748	30.0%	12 082	30.9%	34 880	89.1%	10 289	83.6%	17.4%
Dividends received	-	-	250	-	8	-	750	-	1 008	-	300	-	150.0%
Fines	4 353	4 353	610	14.0%	119	2.7%	84	1.9%	813	18.7%	533	34.9%	(84.2%)
Licences and permits	46	46	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	129 369	129 369	53 418	41.3%	38 186	29.5%	32 428	25.1%	124 032	95.9%	41 396	99.7%	(21.7%)
Other own revenue	26 040	26 040	1 496	5.7%	1 230	4.7%	582	2.2%	3 307	12.7%	1 292	11.3%	(55.0%)
Gains on disposal of PPE	604	604	-	-	-	-	1	.1%	1	.1%	457	70.4%	(99.8%)
Operating Expenditure	698 505	698 505	163 914	23.5%	115 872	16.6%	174 664	25.0%	454 451	65.1%	117 833	61.9%	48.2%
Employee related costs	206 807	206 807	54 295	26.3%	52 521	25.4%	53 792	26.0%	160 608	77.7%	63 680	82.2%	(15.5%)
Remuneration of councillors	11 897	11 897	2 903	24.4%	3 445	29.0%	3 732	31.4%	10 080	84.7%	5 190	110.1%	(28.1%)
Debt impairment	98 869	98 869	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	77 867	77 867	-	-	-	-	-	-	-	-	-	-	-
Finance charges	7 452	7 452	5 417	72.7%	3 273	43.9%	(227)	(3.0%)	8 463	113.6%	2 224	90.7%	(110.2%)
Bulk purchases	134 236	134 236	45 825	34.1%	3 662	2.7%	41 921	31.2%	91 409	68.1%	2 168	40.7%	1 833.6%
Other Materials	23 078	23 078	14 307	62.0%	6 095	26.4%	5 004	21.7%	25 406	110.1%	7 787	75.5%	(35.7%)
Contracted services	23 308	23 308	6 728	28.9%	5 135	22.0%	4 510	19.3%	16 373	70.2%	4 843	75.3%	(6.9%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	114 990	114 990	34 439	29.9%	41 741	36.3%	65 933	57.3%	142 113	123.6%	31 941	124.8%	106.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 719	5 719	31 482		40 651		(15 676)		56 458		43 028		
Transfers recognised - capital	71 889	71 889	30 716	42.7%	9 931	13.8%	19 998	27.8%	60 644	84.4%	38 376	101.2%	(47.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	8 000	8 000	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	85 608	85 608	62 198		50 582		4 322		117 102		81 404		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	85 608	85 608	62 198		50 582		4 322		117 102		81 404		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	85 608	85 608	62 198		50 582		4 322		117 102		81 404		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	85 608	85 608	62 198		50 582		4 322		117 102		81 404		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	79 889	79 889	19 467	24.4%	21 570	27.0%	4 709	5.9%	45 746	57.3%	22 984	49.8%	(79.5%)
National Government	71 889	71 889	19 467	27.1%	21 570	30.0%	4 709	6.5%	45 746	63.6%	22 984	49.9%	(79.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	71 889	71 889	19 467	27.1%	21 570	30.0%	4 709	6.5%	45 746	63.6%	22 984	49.9%	(79.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 000	8 000	-	-	-	-	-	-	-	-	-	35.4%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	79 889	79 889	19 467	24.4%	21 570	27.0%	4 709	5.9%	45 746	57.3%	22 984	49.8%	(79.5%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 505	4 505	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	4 505	4 505	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 504	16 504	19 467	118.0%	21 570	130.7%	4 709	28.5%	45 746	277.2%	22 984	252.6%	(79.5%)
Planning and Development	-	-	19 467	-	21 570	-	4 709	-	45 746	-	22 984	-	(79.5%)
Road Transport	16 504	16 504	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	57 035	57 035	-	-	-	-	-	-	-	-	-	-	-
Electricity	13 721	13 721	-	-	-	-	-	-	-	-	-	-	-
Water	30 272	30 272	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	13 042	13 042	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 845	1 845	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	776 555	776 555	206 017	26.5%	166 445	21.4%	177 301	22.8%	549 764	70.8%	199 058	86.2%	(10.9%)
Property rates, penalties and collection charges	107 627	107 627	30 958	28.8%	18 324	17.0%	21 582	20.1%	70 865	65.8%	21 099	71.6%	2.3%
Service charges	394 521	394 521	96 537	24.5%	85 695	21.7%	88 384	22.4%	270 615	68.6%	84 724	72.4%	4.3%
Other revenue	34 016	34 016	3 413	10.0%	2 553	7.5%	2 806	8.2%	8 773	25.8%	3 167	22.8%	(11.4%)
Government - operating	129 369	129 369	53 418	41.3%	38 186	29.5%	32 428	25.1%	124 032	95.9%	41 396	99.7%	(21.7%)
Government - capital	71 889	71 889	10 621	14.8%	9 931	13.8%	19 998	27.8%	40 549	56.4%	38 376	-	(47.9%)
Interest	39 133	39 133	11 070	28.3%	11 757	30.0%	12 103	30.9%	34 930	89.3%	10 296	83.7%	17.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(521 769)	(521 769)	(166 723)	32.0%	(97 455)	18.7%	(136 097)	26.1%	(400 275)	76.7%	(121 087)	76.7%	12.4%
Suppliers and employees	(514 317)	(514 317)	(161 306)	31.4%	(94 182)	18.3%	(133 384)	25.9%	(388 872)	75.6%	(118 816)	76.4%	12.3%
Finance charges	(7 452)	(7 452)	(5 417)	72.7%	(3 273)	43.9%	(2 714)	36.4%	(11 404)	153.0%	(2 270)	92.4%	19.5%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	254 786	254 786	39 294	15.4%	68 991	27.1%	41 204	16.2%	149 489	58.7%	77 971	115.2%	(47.2%)
Cash Flow from Investing Activities													
Receipts	8 000	8 000	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	8 000	8 000	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(79 889)	(79 889)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(79 889)	(79 889)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(71 889)	(71 889)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	182 897	182 897	39 294	21.5%	68 991	37.7%	41 204	22.5%	149 489	81.7%	77 971	218.4%	(47.2%)
Cash/cash equivalents at the year begin:	-	-	20 095	-	59 389	-	128 380	-	20 095	-	49 222	-	160.8%
Cash/cash equivalents at the year end:	182 897	182 897	59 389	32.5%	128 380	70.2%	169 584	92.7%	169 584	92.7%	127 194	146.1%	33.3%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	5 395	3.2%	4 717	2.8%	3 997	2.4%	152 312	91.5%	166 422	25.2%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 119	25.5%	1 600	6.7%	1 302	5.4%	14 970	62.4%	23 990	3.6%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 928	7.2%	2 359	4.3%	1 749	3.2%	46 245	85.2%	54 280	8.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 153	2.2%	2 650	1.8%	2 900	2.0%	134 988	93.9%	143 691	21.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	3 129	2.2%	2 959	2.1%	2 900	2.0%	134 988	93.8%	143 976	21.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 960	3.1%	3 985	3.1%	3 625	2.9%	115 504	90.9%	127 073	19.2%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	549	42.8%	734	57.2%	-	-	-	-	1 283	.2%	-	-	-
Total By Income Source	26 233	4.0%	19 004	2.9%	16 471	2.5%	599 007	90.7%	660 714	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2 466	10.6%	1 648	7.1%	1 395	6.0%	17 825	76.4%	23 334	3.5%	-	-	-
Commercial	8 683	18.4%	2 169	4.6%	1 291	2.7%	35 150	74.3%	47 292	7.2%	-	-	-
Households	15 084	2.6%	15 186	2.6%	13 786	2.3%	546 032	92.5%	590 088	89.3%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	26 233	4.0%	19 004	2.9%	16 471	2.5%	599 007	90.7%	660 714	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	10 061	7.6%	-	-	-	-	123 076	92.4%	133 137	96.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 184	37.7%	808	25.7%	344	11.0%	803	25.6%	3 139	2.3%
Auditor-General	46	3.7%	193	15.8%	-	-	987	80.5%	1 226	.9%
Other	-	-	-	-	-	-	-	-	-	-
Total	11 291	8.2%	1 001	.7%	344	.3%	124 866	90.8%	137 501	100.0%

Contact Details

Municipal Manager	Mr Busa Molatseli	058 303 5732
Financial Manager	Mr Khiba	058 303 5732

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NKETOANA (FS193)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	307 805	307 805	89 639	29.1%	83 312	27.1%	61 261	19.9%	234 212	76.1%	72 303	82.7%	(15.3%)
Property rates	18 429	18 429	5 308	28.8%	4 405	23.9%	4 437	24.1%	14 150	76.8%	4 084	70.4%	8.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	47 973	47 973	6 661	13.9%	6 736	14.0%	7 322	15.3%	20 719	43.2%	8 364	60.1%	(12.5%)
Service charges - water revenue	49 940	49 940	17 362	34.8%	20 017	40.1%	20 455	41.0%	57 833	115.8%	13 782	87.6%	48.4%
Service charges - sanitation revenue	20 512	20 512	6 414	31.3%	6 487	31.6%	6 491	31.6%	19 393	94.5%	6 523	112.3%	(.5%)
Service charges - refuse revenue	20 073	20 073	6 607	32.9%	6 594	32.8%	6 581	32.8%	19 782	98.5%	6 276	89.2%	4.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	326	326	127	38.8%	110	33.8%	99	30.2%	336	102.8%	91	74.9%	8.6%
Interest earned - external investments	400	400	103	25.8%	498	124.5%	199	49.7%	800	200.0%	158	71.9%	26.0%
Interest earned - outstanding debtors	35 727	35 727	6 513	18.2%	6 256	17.5%	7 934	22.2%	20 703	57.9%	5 012	72.2%	58.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	200	200	56	28.0%	27	13.5%	29	14.5%	112	56.0%	61	338.1%	(52.1%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	83 002	83 002	34 564	41.6%	26 508	31.9%	307	.4%	61 379	73.9%	21 810	99.5%	(98.6%)
Other own revenue	31 223	31 223	5 925	19.0%	5 674	18.2%	7 406	23.7%	19 005	60.9%	6 143	50.8%	20.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	307 425	307 425	86 667	28.2%	189 249	61.6%	70 712	23.0%	346 628	112.8%	51 851	88.0%	36.4%
Employee related costs	75 196	75 196	21 512	28.6%	22 311	29.7%	22 214	29.5%	66 038	87.8%	17 595	74.6%	26.3%
Remuneration of councillors	7 063	7 063	2 862	40.5%	1 548	21.9%	1 742	24.7%	6 152	87.1%	1 291	60.4%	34.9%
Debt impairment	41 806	41 806	27 949	66.9%	10 519	25.2%	431	1.0%	38 899	93.0%	4 126	54.4%	(89.6%)
Depreciation and asset impairment	68 544	68 544	-	-	-	-	-	-	-	-	474	.7%	(100.0%)
Finance charges	1 200	1 200	-	-	-	-	4 304	358.7%	4 304	358.7%	-	-	(100.0%)
Bulk purchases	45 971	45 971	11 918	25.9%	3 226	7.0%	3 382	7.4%	18 526	40.3%	5 818	58.0%	(41.9%)
Other Materials	11 213	11 213	2 892	25.8%	118 749	1 059.1%	1 234	11.0%	122 875	1 095.9%	2 468	61.7%	(50.0%)
Contracted services	8 965	8 965	363	4.1%	534	6.0%	564	6.3%	1 461	16.3%	333	31.2%	69.6%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	47 467	47 467	19 170	40.4%	32 362	68.2%	36 841	77.6%	88 373	186.2%	21 341	328.3%	72.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	(1 593)	-	(100.0%)
Surplus/(Deficit)	380	380	2 972		(105 937)		(9 451)		(112 417)		20 452		
Transfers recognised - capital	64 218	64 218	11 391	17.7%	8 402	13.1%	26 689	41.6%	46 482	72.4%	-	30.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	64 598	64 598	14 363		(97 535)		17 238		(65 935)		20 452		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	64 598	64 598	14 363		(97 535)		17 238		(65 935)		20 452		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	64 598	64 598	14 363		(97 535)		17 238		(65 935)		20 452		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	64 598	64 598	14 363		(97 535)		17 238		(65 935)		20 452		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	64 218	64 218	7 419	11.6%	7 587	11.8%	4 430	6.9%	19 436	30.3%	4 592	28.6%	(3.5%)
National Government	64 218	64 218	6 995	10.9%	6 780	10.6%	4 175	6.5%	17 949	28.0%	4 209	26.3%	(.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	64 218	64 218	6 995	10.9%	6 780	10.6%	4 175	6.5%	17 949	28.0%	4 209	26.3%	(.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	424	-	807	-	255	-	1 486	-	384	57.4%	(33.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	64 218	64 218	7 419	11.6%	7 587	11.8%	4 430	6.9%	19 436	30.3%	4 592	28.6%	(3.5%)
Governance and Administration	-	-	2 561	-	3 096	-	1 556	-	7 214	-	272	50.7%	472.7%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	137	-	141	-	141	-	419	-	183	43.5%	(23.0%)
Corporate Services	-	-	2 424	-	2 955	-	1 415	-	6 794	-	88	-	1 502.6%
Community and Public Safety	15 509	16 300	3 316	21.4%	2 580	16.6%	1 581	9.7%	7 477	45.9%	211	33.7%	649.0%
Community & Social Services	11 410	12 389	2 279	20.0%	1 541	13.5%	869	7.0%	4 690	37.9%	-	15.0%	(100.0%)
Sport And Recreation	4 099	3 911	1 037	25.3%	1 039	25.3%	712	18.2%	2 787	71.3%	211	51.8%	237.2%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 919	5 127	1 248	25.4%	1 506	30.6%	503	9.8%	3 257	63.5%	3 289	79.1%	(84.7%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	4 919	5 127	1 248	25.4%	1 506	30.6%	503	9.8%	3 257	63.5%	3 289	79.1%	(84.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	43 790	42 790	293	.7%	405	.9%	789	1.8%	1 488	3.5%	820	8.3%	(3.8%)
Electricity	-	-	4	-	-	-	69	-	72	-	-	49.4%	(100.0%)
Water	42 096	32 011	246	.6%	29	.1%	701	2.2%	976	3.0%	558	3.1%	25.7%
Waste Water Management	279	10 403	43	15.6%	-	-	19	.2%	63	.6%	160	8.7%	(87.9%)
Waste Management	1 415	376	-	-	376	26.6%	-	-	376	100.0%	103	6.2%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	237 950	237 950	67 204	28.2%	61 159	25.7%	52 482	22.1%	180 846	76.0%	52 126	88.9%	.7%
Property rates, penalties and collection charges	8 780	8 780	1 958	22.3%	2 440	27.8%	1 950	22.2%	6 348	72.3%	1 038	69.0%	87.8%
Service charges	63 178	63 178	12 195	19.3%	12 220	19.3%	11 076	17.5%	35 492	56.2%	7 268	73.7%	52.4%
Other revenue	17 172	17 172	3 500	20.4%	3 793	22.1%	3 206	18.7%	10 499	61.1%	4 207	74.2%	(23.8%)
Government - operating	83 002	83 002	34 820	42.0%	26 508	31.9%	20 071	24.2%	81 399	98.1%	21 767	99.5%	(7.8%)
Government - capital	64 218	64 218	14 098	22.0%	15 714	24.5%	15 868	24.7%	45 681	71.1%	17 401	90.1%	(8.8%)
Interest	1 599	1 599	633	39.6%	484	30.3%	310	19.4%	1 427	89.3%	445	74.5%	(30.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(202 725)	(202 725)	(59 558)	29.4%	(53 569)	26.4%	(48 611)	24.0%	(161 737)	79.8%	(43 765)	59.4%	11.1%
Suppliers and employees	(201 525)	(201 525)	(59 558)	29.6%	(53 569)	26.6%	(48 611)	24.1%	(161 737)	80.3%	(43 765)	59.7%	11.1%
Finance charges	(1 200)	(1 200)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	35 224	35 224	7 647	21.7%	7 591	21.6%	3 872	11.0%	19 109	54.2%	8 361	(98.0%)	(53.7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(64 218)	(64 218)	(10 931)	17.0%	(17 995)	28.0%	(12 170)	19.0%	(41 096)	64.0%	(8 635)	54.7%	40.9%
Capital assets	(64 218)	(64 218)	(10 931)	17.0%	(17 995)	28.0%	(12 170)	19.0%	(41 096)	64.0%	(8 635)	54.7%	40.9%
Net Cash from/(used) Investing Activities	(64 218)	(64 218)	(10 931)	17.0%	(17 995)	28.0%	(12 170)	19.0%	(41 096)	64.0%	(8 635)	76.8%	40.9%
Cash Flow from Financing Activities													
Receipts	147	147	39	26.5%	27	18.5%	31	21.0%	97	66.0%	42	74.1%	(26.5%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	147	147	39	26.5%	27	18.5%	31	21.0%	97	66.0%	42	74.1%	(26.5%)
Payments	(8 637)	(8 637)	-	-	-	-	-	-	-	-	(333)	5.1%	(100.0%)
Repayment of borrowing	(8 637)	(8 637)	-	-	-	-	-	-	-	-	(333)	5.1%	(100.0%)
Net Cash from/(used) Financing Activities	(8 490)	(8 490)	39	(.5%)	27	(.3%)	31	(.4%)	97	(1.1%)	(291)	4.0%	(110.6%)
Net Increase/(Decrease) in cash held	(37 483)	(37 483)	(3 245)	8.7%	(10 377)	27.7%	(8 268)	22.1%	(21 890)	58.4%	(565)	12.1%	1 363.9%
Cash/cash equivalents at the year begin:	7 269	7 269	7 269	100.0%	4 024	55.4%	(6 353)	(87.4%)	7 269	100.0%	73 221	100.0%	(108.7%)
Cash/cash equivalents at the year end:	(30 214)	(30 214)	4 024	(13.3%)	(6 353)	21.0%	(14 621)	48.4%	(14 621)	48.4%	72 656	(252.2%)	(120.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2 786	3.4%	2 279	2.8%	2 474	3.0%	75 259	90.9%	82 798	22.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 333	31.1%	308	4.1%	181	2.4%	4 685	62.4%	7 507	2.0%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 392	5.6%	638	2.6%	550	2.2%	22 289	89.6%	24 870	6.8%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 414	3.1%	998	2.2%	987	2.1%	42 926	92.7%	46 326	12.6%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 305	2.5%	1 106	2.1%	1 099	2.1%	47 944	93.2%	51 454	14.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 869	3.1%	4 219	2.7%	4 903	3.2%	141 221	91.0%	155 212	42.2%	-	-	-
Total By Income Source	14 099	3.8%	9 548	2.6%	10 194	2.8%	334 325	90.8%	368 166	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	269	5.2%	252	4.9%	383	7.4%	4 257	82.5%	5 161	1.4%	-	-	-
Commercial	3 577	32.6%	307	2.8%	168	1.5%	6 918	63.1%	10 970	3.0%	-	-	-
Households	815	4.7%	724	4.1%	1 269	7.2%	14 715	84.0%	17 523	4.8%	-	-	-
Other	9 438	2.8%	8 265	2.5%	8 374	2.5%	308 436	92.2%	334 512	90.9%	-	-	-
Total By Customer Group	14 099	3.8%	9 548	2.6%	10 194	2.8%	334 325	90.8%	368 166	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	4 454	3.6%	2	-	5 168	4.2%	112 683	92.1%	122 307	87.2%
Bulk Water	30	8.2%	-	-	61	16.9%	271	74.9%	362	.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	1 859	100.0%	1 859	1.3%
Trade Creditors	-	-	-	-	-	-	5 545	100.0%	5 545	4.0%
Auditor-General	-	-	-	-	-	-	16	100.0%	16	-
Other	-	-	444	4.4%	222	2.2%	9 486	93.4%	10 152	7.2%
Total	4 484	3.2%	446	.3%	5 451	3.9%	129 861	92.6%	140 241	100.0%

Contact Details

Municipal Manager	Mr Lekgetho Mokgatlhe	058 863 2811
Financial Manager	Mr T G Makgale	058 863 2811

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MALUTI-A-PHOFUNG (FS194)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	1 627 865	1 619 506	427 544	26.3%	299 758	18.4%	315 216	19.5%	1 042 519	64.4%	304 770	70.7%	3.4%
Property rates	207 596	207 596	65 044	31.3%	15 126	7.3%	33 379	16.1%	113 548	54.7%	51 891	58.5%	(35.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	568 818	562 052	80 213	14.1%	57 858	10.2%	70 548	12.6%	208 620	37.1%	68 525	44.5%	3.0%
Service charges - water revenue	73 882	73 882	14 129	19.1%	19 479	26.4%	18 066	24.5%	51 673	69.9%	14 516	69.6%	24.5%
Service charges - sanitation revenue	39 224	39 224	8 170	20.8%	8 216	20.9%	8 184	20.9%	24 570	62.6%	8 735	68.2%	(6.3%)
Service charges - refuse revenue	32 860	32 860	7 448	22.7%	7 433	22.6%	7 470	22.7%	22 351	68.0%	8 118	66.8%	(8.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 058	1 054	198	9.6%	516	25.1%	263	25.0%	977	92.8%	(1 287)	64.8%	(120.5%)
Interest earned - external investments	2 400	2 900	818	34.1%	575	24.0%	315	10.9%	1 708	58.9%	334	59.3%	(5.5%)
Interest earned - outstanding debtors	26 500	30 000	6 945	26.2%	7 671	28.9%	8 055	26.9%	22 671	75.6%	6 677	71.4%	20.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	6 055	6 010	822	13.6%	1 593	26.3%	1 582	26.3%	3 997	66.5%	301	57.0%	426.0%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	564 907	564 266	215 437	38.1%	170 199	30.1%	154 450	27.4%	540 086	95.7%	129 372	95.9%	19.4%
Other own revenue	103 565	99 662	28 321	27.3%	11 091	10.7%	12 905	12.9%	52 317	52.5%	17 589	52.9%	(26.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 555 465	1 535 506	247 691	15.9%	213 653	13.7%	248 226	16.2%	709 571	46.2%	357 330	62.9%	(30.5%)
Employee related costs	447 899	435 380	108 656	24.3%	109 118	24.4%	110 760	25.4%	328 533	75.5%	105 621	72.4%	4.9%
Remuneration of councillors	24 098	21 829	5 083	21.1%	5 766	23.9%	5 640	25.8%	16 489	75.5%	5 614	72.9%	.5%
Debt impairment	70 050	70 000	2 934	4.2%	398	.6%	-	-	3 332	4.8%	813	2.2%	(100.0%)
Depreciation and asset impairment	50 000	52 866	-	-	-	-	-	-	-	-	-	-	-
Finance charges	6 000	4 500	2 258	37.6%	(1 832)	(30.5%)	1 617	35.9%	2 042	45.4%	2 921	58.4%	(44.6%)
Bulk purchases	400 838	244 982	-	-	26 316	6.6%	32 456	13.2%	58 772	24.0%	20 779	53.9%	56.2%
Other Materials	-	-	-	-	-	-	-	-	-	-	3 810	-	(100.0%)
Contracted services	87 140	126 621	9 564	11.0%	15 265	17.5%	23 900	18.9%	48 730	38.5%	16 659	67.1%	43.5%
Transfers and grants	105 000	109 000	8 755	8.3%	8 745	8.3%	13 974	12.8%	31 474	28.9%	55 419	74.8%	(74.8%)
Other expenditure	364 439	470 328	110 442	30.3%	49 878	13.7%	59 878	12.7%	220 199	46.8%	145 695	75.8%	(58.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	72 400	84 000	179 853		86 105		66 990		332 948		(52 560)		
Transfers recognised - capital	185 520	182 520	94 688	51.0%	42 200	22.7%	45 632	25.0%	182 520	100.0%	59 644	100.0%	(23.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	257 920	266 520	274 541		128 305		112 622		515 468		7 084		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	257 920	266 520	274 541		128 305		112 622		515 468		7 084		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	257 920	266 520	274 541		128 305		112 622		515 468		7 084		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	257 920	266 520	274 541		128 305		112 622		515 468		7 084		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	257 920	266 520	38 661	15.0%	58 452	22.7%	27 202	10.2%	124 315	46.6%	41 196	50.6%	(34.0%)
National Government	185 520	182 520	29 202	15.7%	42 427	22.9%	17 908	9.8%	89 538	49.1%	17 466	48.2%	2.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	185 520	182 520	29 202	15.7%	42 427	22.9%	17 908	9.8%	89 538	49.1%	17 466	48.2%	2.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	72 400	84 000	9 459	13.1%	16 025	22.1%	9 294	11.1%	34 778	41.4%	23 731	55.6%	(60.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	257 920	266 520	38 661	15.0%	58 452	22.7%	27 202	10.2%	124 315	46.6%	41 196	50.6%	(34.0%)
Governance and Administration	6 000	5 450	2 022	33.7%	331	5.5%	(1 464)	(26.9%)	889	16.3%	130	26.0%	(1 224.6%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	64	52.4%	(100.0%)
Corporate Services	6 000	5 450	2 022	33.7%	331	5.5%	(1 464)	(26.9%)	889	16.3%	66	-	(2 306.4%)
Community and Public Safety	73 787	66 671	13 649	18.5%	26 669	36.1%	12 594	18.9%	52 912	79.4%	3 396	24.5%	270.8%
Community & Social Services	30 594	30 384	10 231	33.4%	11 663	38.1%	7 485	24.6%	29 379	96.7%	3 384	30.2%	121.2%
Sport And Recreation	34 793	35 237	3 418	9.8%	13 956	40.1%	5 110	14.5%	22 484	63.8%	-	16.5%	(100.0%)
Public Safety	7 800	1 050	-	-	1 050	13.5%	-	-	1 050	100.0%	13	25.1%	(100.0%)
Housing	600	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	86 782	101 939	14 629	16.9%	16 728	19.3%	9 092	8.9%	40 448	39.7%	6 190	58.7%	46.9%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	86 782	101 939	14 629	16.9%	16 728	19.3%	9 092	8.9%	40 448	39.7%	6 190	58.7%	46.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	77 608	81 717	5 171	6.7%	13 416	17.3%	6 598	8.1%	25 185	30.8%	29 937	61.4%	(78.0%)
Electricity	10 048	14 576	1 943	19.3%	1 866	18.6%	47	.3%	3 855	26.4%	9 601	50.4%	(99.5%)
Water	50 168	44 999	1 719	3.4%	10 540	21.0%	6 551	14.6%	18 811	41.8%	4 665	40.2%	40.4%
Waste Water Management	17 391	22 142	1 509	8.7%	1 010	5.8%	-	-	2 519	11.4%	15 671	117.6%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	13 744	10 744	3 190	23.2%	1 309	9.5%	382	3.6%	4 881	45.4%	1 542	36.2%	(75.2%)

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	1 813 385	1 802 026	443 823	24.5%	316 506	17.5%	323 259	17.9%	1 083 588	60.1%	324 420	67.6%	(.4%)
Property rates, penalties and collection charges	207 596	207 596	10 859	5.2%	24 300	11.7%	27 421	13.2%	62 581	30.1%	20 787	24.9%	31.9%
Service charges	714 784	708 018	79 918	11.2%	55 550	7.8%	32 421	4.6%	167 888	23.7%	72 340	40.9%	(55.2%)
Other revenue	111 678	106 726	35 159	31.5%	16 010	14.3%	59 268	55.5%	110 436	103.5%	37 456	109.1%	58.2%
Government - operating	564 907	564 266	215 437	38.1%	170 199	30.1%	150 147	26.6%	535 783	95.0%	129 322	95.9%	16.1%
Government - capital	185 520	182 520	94 688	51.0%	42 200	22.7%	45 632	25.0%	182 520	100.0%	59 644	100.0%	(23.5%)
Interest	28 900	32 900	7 763	26.9%	8 246	28.5%	8 370	25.4%	24 379	74.1%	4 871	20.0%	71.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 429 415)	(1 408 140)	(391 873)	27.4%	(292 638)	20.5%	(307 040)	21.8%	(991 551)	70.4%	(234 891)	71.0%	30.7%
Suppliers and employees	(1 324 415)	(828 812)	(382 870)	28.9%	(272 039)	20.5%	(271 418)	32.7%	(926 326)	111.8%	(184 416)	69.5%	47.2%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(105 000)	(579 328)	(9 004)	8.6%	(20 600)	19.6%	(35 622)	6.1%	(65 225)	11.3%	(50 475)	83.3%	(29.4%)
Net Cash from/(used) Operating Activities	383 970	393 886	51 950	13.5%	23 868	6.2%	16 219	4.1%	92 037	23.4%	89 528	57.1%	(81.9%)
Cash Flow from Investing Activities													
Receipts	6 000	-	(3 945)	(65.8%)	26 378	439.6%	13 577	-	36 011	-	(43 500)	-	(131.2%)
Proceeds on disposal of PPE	6 000	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(3 945)	-	26 378	-	13 577	-	36 011	-	(43 500)	-	(131.2%)
Payments	(257 920)	(266 520)	(38 661)	15.0%	(49 694)	19.3%	(20 927)	7.9%	(109 282)	41.0%	(41 196)	78.8%	(49.2%)
Capital assets	(257 920)	(266 520)	(38 661)	15.0%	(49 694)	19.3%	(20 927)	7.9%	(109 282)	41.0%	(41 196)	78.8%	(49.2%)
Net Cash from/(used) Investing Activities	(251 920)	(266 520)	(42 606)	16.9%	(23 316)	9.3%	(7 349)	2.8%	(73 271)	27.5%	(84 696)	73.4%	(91.3%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(6 000)	(4 500)	(1 999)	33.3%	-	-	(2 035)	45.2%	(4 034)	89.6%	(2 477)	41.3%	(17.8%)
Repayment of borrowing	(6 000)	(4 500)	(1 999)	33.3%	-	-	(2 035)	45.2%	(4 034)	89.6%	(2 477)	41.3%	(17.8%)
Net Cash from/(used) Financing Activities	(6 000)	(4 500)	(1 999)	33.3%	-	-	(2 035)	45.2%	(4 034)	89.6%	(2 477)	41.3%	(17.8%)
Net Increase/(Decrease) in cash held	126 050	122 866	7 345	5.8%	552	.4%	6 835	5.6%	14 731	12.0%	2 355	31.1%	190.2%
Cash/cash equivalents at the year begin:	3 000	2 995	8 592	286.4%	15 937	531.2%	16 489	550.6%	8 592	286.9%	45 061	(78.0%)	(63.4%)
Cash/cash equivalents at the year end:	129 050	125 861	15 937	12.3%	16 489	12.8%	23 324	18.5%	23 324	18.5%	47 416	26.9%	(50.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	7 376	2.2%	8 255	2.5%	5 990	1.8%	314 307	93.6%	335 928	32.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	23 932	16.8%	4 340	3.0%	3 724	2.6%	110 424	77.5%	142 420	13.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 379	3.5%	7 507	2.8%	6 734	2.5%	245 315	91.2%	268 935	26.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 255	2.4%	2 977	2.2%	2 843	2.1%	127 022	93.3%	136 097	13.2%	-	-	-
Receivables from Exchange Transactions - Waste Management	2 969	2.1%	2 731	1.9%	2 625	1.8%	134 028	94.2%	142 352	13.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	304	4.6%	62	1.0%	105	1.6%	6 077	92.8%	6 549	.6%	-	-	-
Total By Income Source	47 215	4.6%	25 874	2.5%	22 020	2.1%	937 172	90.8%	1 032 280	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	12 998	11.8%	11 956	10.9%	9 198	8.4%	75 916	69.0%	110 067	10.7%	-	-	-
Commercial	25 001	11.6%	4 850	2.3%	3 807	1.8%	181 383	84.3%	215 040	20.8%	-	-	-
Households	12 230	1.9%	12 330	1.9%	10 276	1.6%	617 706	94.7%	652 542	63.2%	-	-	-
Other	(3 015)	(5.5%)	(3 261)	(6.0%)	(1 262)	(2.3%)	62 168	113.8%	54 631	5.3%	-	-	-
Total By Customer Group	47 215	4.6%	25 874	2.5%	22 020	2.1%	937 172	90.8%	1 032 280	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	37 486	2.0%	34 983	1.9%	33 093	1.8%	1 755 834	94.3%	1 861 396	93.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	3 553	100.0%	-	-	-	-	-	-	3 553	.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3 721	100.0%	-	-	-	-	-	-	3 721	.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 293	100.0%	-	-	-	-	-	-	6 293	.3%
Auditor-General	1 364	42.5%	-	-	269	8.4%	1 579	49.2%	3 213	.2%
Other	1 044	1.0%	12 333	11.7%	960	.9%	91 244	86.4%	105 582	5.3%
Total	53 461	2.7%	47 316	2.4%	34 323	1.7%	1 848 657	93.2%	1 983 757	100.0%

Contact Details

Municipal Manager	Adv MR Tsupa	058 718 3767
Financial Manager	Mr M A Mofokeng	058 718 3709

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: PHUMELELA (FS195)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	125 686	129 614	45 715	36.4%	39 910	31.8%	27 656	21.3%	113 281	87.4%	36 050	82.0%	(23.3%)
Property rates	11 993	11 993	6 963	58.1%	1 474	12.3%	1 498	12.5%	9 935	82.8%	933	54.8%	60.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	9 209	11 523	2 242	24.4%	1 879	20.4%	1 872	16.2%	5 993	52.0%	1 758	79.3%	6.5%
Service charges - water revenue	7 710	10 765	2 010	26.1%	3 483	45.2%	1 951	18.1%	7 444	69.1%	1 954	79.7%	(.1%)
Service charges - sanitation revenue	6 885	8 342	1 954	28.4%	2 255	32.7%	2 286	27.4%	6 495	77.9%	1 635	77.7%	39.8%
Service charges - refuse revenue	6 570	7 835	1 852	28.2%	2 130	32.4%	2 152	27.5%	6 134	78.3%	1 560	75.2%	37.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 593	4 480	1 010	22.0%	7 264	158.2%	136	3.0%	8 410	187.7%	114	40.5%	19.1%
Interest earned - external investments	244	207	4	1.5%	472	193.5%	8	3.8%	484	234.2%	17	17.1%	(53.6%)
Interest earned - outstanding debtors	11 928	12 094	2 299	19.3%	2 228	18.7%	2 422	20.0%	6 949	57.5%	2 393	61.6%	1.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	75	50	3	4.3%	1	.8%	1	2.9%	5	10.5%	5	50.5%	(71.0%)
Licences and permits	28	25	6	20.0%	6	19.8%	6	25.1%	17	70.2%	5	70.0%	20.0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	62 840	61 088	27 189	43.3%	18 641	29.7%	15 258	25.0%	61 088	100.0%	25 548	98.5%	(40.3%)
Other own revenue	3 612	1 213	183	5.1%	78	2.2%	66	5.4%	326	26.9%	128	78.2%	(48.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	125 635	129 675	26 765	21.3%	39 305	31.3%	31 816	24.5%	97 886	75.5%	26 629	65.8%	19.5%
Employee related costs	66 871	62 961	13 874	20.7%	13 406	20.0%	13 413	21.3%	40 693	64.6%	13 209	73.2%	1.5%
Remuneration of councillors	4 805	5 274	1 134	23.6%	1 119	23.3%	1 592	30.2%	3 846	72.9%	1 251	79.8%	27.3%
Debt impairment	1 006	1 006	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 984	1 384	-	-	-	-	-	-	-	-	-	-	-
Finance charges	634	134	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	17 125	22 688	5 926	34.6%	9 004	52.6%	7 049	31.1%	21 980	96.9%	2 157	54.5%	226.8%
Other Materials	-	-	49	-	-	-	-	-	49	-	-	-	-
Contracted services	2 900	2 244	-	-	1 278	44.1%	612	27.3%	1 891	84.2%	874	82.0%	(29.9%)
Transfers and grants	-	3 010	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	30 311	30 974	5 782	19.1%	14 497	47.8%	9 149	29.5%	29 428	95.0%	9 139	73.5%	.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	51	(62)	18 949		605		(4 160)		15 395		9 421		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	51	(62)	18 949		605		(4 160)		15 395		9 421		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	51	(62)	18 949		605		(4 160)		15 395		9 421		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	51	(62)	18 949		605		(4 160)		15 395		9 421		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	51	(62)	18 949		605		(4 160)		15 395		9 421		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	47 530	47 530	7 745	16.3%	8 209	17.3%	14 579	30.7%	30 533	64.2%	9 015	68.5%	61.7%
National Government	47 530	47 530	7 714	16.2%	8 209	17.3%	14 469	30.4%	30 392	63.9%	8 749	68.2%	65.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	47 530	47 530	7 714	16.2%	8 209	17.3%	14 469	30.4%	30 392	63.9%	8 749	68.2%	65.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	31	-	-	-	110	-	141	-	267	112.0%	(58.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	47 530	47 530	7 745	16.3%	8 209	17.3%	14 579	30.7%	30 533	64.2%	9 015	68.5%	61.7%
Governance and Administration	-	-	94	-	-	-	110	-	204	-	96	-	14.1%
Executive & Council	-	-	22	-	-	-	-	-	22	-	52	-	(100.0%)
Budget & Treasury Office	-	-	55	-	-	-	32	-	87	-	-	-	(100.0%)
Corporate Services	-	-	17	-	-	-	77	-	94	-	45	-	73.8%
Community and Public Safety	2 421	2 421	15	.6%	1 521	62.8%	428	17.7%	1 963	81.1%	1 959	147.3%	(78.2%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 421	2 421	15	.6%	1 521	62.8%	428	17.7%	1 963	81.1%	1 959	150.2%	(78.2%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 296	5 296	-	-	-	-	586	11.1%	586	11.1%	3 504	77.2%	(83.3%)
Planning and Development	1 005	1 005	-	-	-	-	-	-	-	-	-	-	-
Road Transport	4 291	4 291	-	-	-	-	586	13.6%	586	13.6%	3 504	92.5%	(83.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	39 814	39 814	7 636	19.2%	6 688	16.8%	13 455	33.8%	27 780	69.8%	3 457	53.1%	289.3%
Electricity	750	750	757	100.9%	-	-	-	-	757	100.9%	1 109	48.4%	(100.0%)
Water	39 064	39 064	6 879	17.6%	6 688	17.1%	13 338	34.1%	26 905	68.9%	2 347	59.2%	468.2%
Waste Water Management	-	-	-	-	-	-	118	-	118	-	-	43.0%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	156 902	154 038	47 758	30.4%	37 149	23.7%	40 540	26.3%	125 448	81.4%	40 513	80.0%	.1%
Property rates, penalties and collection charges	9 594	8 395	2 903	30.3%	2 723	28.4%	1 218	14.5%	6 843	81.5%	1 707	36.1%	(28.7%)
Service charges	24 162	25 547	4 910	20.3%	4 784	19.8%	5 793	22.7%	15 488	60.6%	4 587	40.4%	26.3%
Other revenue	3 648	2 867	1 301	35.7%	935	25.6%	3 085	107.6%	5 321	185.6%	3 249	222.0%	(5.1%)
Government - operating	62 840	61 088	27 189	43.3%	18 641	29.7%	15 258	25.0%	61 088	100.0%	25 548	99.1%	(40.3%)
Government - capital	47 530	47 530	11 455	24.1%	10 067	21.2%	15 186	32.0%	36 708	77.2%	5 421	101.5%	180.1%
Interest	9 129	8 611	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(130 255)	(101 794)	(20 758)	15.9%	(27 189)	20.9%	(24 493)	24.1%	(72 441)	71.2%	(28 900)	76.0%	(15.2%)
Suppliers and employees	(129 621)	(73 120)	(20 601)	15.9%	(26 972)	20.8%	(24 392)	33.4%	(71 964)	98.4%	(27 404)	76.8%	(11.0%)
Finance charges	(634)	(1 245)	(157)	24.8%	(217)	34.2%	(102)	8.2%	(476)	38.3%	(1 495)	57.3%	(93.2%)
Transfers and grants	-	(27 428)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	26 647	52 244	27 000	101.3%	9 960	37.4%	16 046	30.7%	53 007	101.5%	11 613	88.8%	38.2%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(47 530)	(47 530)	(7 745)	16.3%	(8 209)	17.3%	(14 578)	30.7%	(30 533)	64.2%	(9 015)	68.5%	61.7%
Capital assets	(47 530)	(47 530)	(7 745)	16.3%	(8 209)	17.3%	(14 578)	30.7%	(30 533)	64.2%	(9 015)	68.5%	61.7%
Net Cash from/(used) Investing Activities	(47 530)	(47 530)	(7 745)	16.3%	(8 209)	17.3%	(14 578)	30.7%	(30 533)	64.2%	(9 015)	68.5%	61.7%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(920)	(1 000)	-	-	(102)	11.1%	-	-	(102)	10.2%	(95)	2.2%	(100.0%)
Repayment of borrowing	(920)	(1 000)	-	-	(102)	11.1%	-	-	(102)	10.2%	(95)	2.2%	(100.0%)
Net Cash from/(used) Financing Activities	(920)	(1 000)	-	-	(102)	11.1%	-	-	(102)	10.2%	(95)	2.2%	(100.0%)
Net Increase/(Decrease) in cash held	(21 803)	3 714	19 255	(88.3%)	1 648	(7.6%)	1 468	39.5%	22 372	602.4%	2 503	338.7%	(41.3%)
Cash/cash equivalents at the year begin:	(3 225)	-	16 080	(498.6%)	35 335	(1 095.8%)	36 984	-	16 080	-	18 763	(6.6%)	97.1%
Cash/cash equivalents at the year end:	(25 028)	3 714	35 335	(141.2%)	36 984	(147.8%)	38 452	1 035.3%	38 452	1 035.3%	21 266	(1 258.0%)	80.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	(248)	(.6%)	930	2.3%	450	1.1%	38 561	97.1%	39 693	20.4%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(292)	(7.7%)	297	7.9%	75	2.0%	3 690	97.9%	3 771	1.9%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(694)	(3.2%)	458	2.1%	290	1.4%	21 326	99.7%	21 381	11.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	(62)	(.1%)	843	2.0%	539	1.3%	39 883	96.8%	41 203	21.2%	-	-	-
Receivables from Exchange Transactions - Waste Management	(53)	(.1%)	752	1.8%	495	1.2%	40 124	97.1%	41 318	21.2%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(4)	-	19	.2%	17	.2%	10 085	99.7%	10 117	5.2%	-	-	-
Interest on Arrear Debtor Accounts	7 293	19.9%	-	-	-	-	29 327	80.1%	36 620	18.8%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(120)	(29.5%)	19	4.6%	16	3.9%	493	121.1%	407	.2%	-	-	-
Total By Income Source	5 820	3.0%	3 318	1.7%	1 882	1.0%	183 490	94.3%	194 510	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(244)	(15.2%)	125	7.8%	144	9.0%	1 575	98.4%	1 600	.8%	-	-	-
Commercial	183	2.6%	427	6.1%	127	1.8%	6 256	89.5%	6 993	3.6%	-	-	-
Households	5 797	3.2%	2 756	1.5%	1 637	.9%	171 362	94.4%	181 552	93.3%	-	-	-
Other	85	1.9%	9	.2%	(25)	(.6%)	4 297	98.4%	4 365	2.2%	-	-	-
Total By Customer Group	5 820	3.0%	3 318	1.7%	1 882	1.0%	183 490	94.3%	194 510	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	1 036	1.7%	59 501	98.3%	60 537	51.8%
Bulk Water	-	-	-	-	143	.3%	42 673	99.7%	42 816	36.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 137	17.1%	491	7.4%	514	7.7%	4 522	67.9%	6 664	5.7%
Auditor-General	-	-	502	7.3%	983	14.4%	5 360	78.3%	6 845	5.9%
Other	-	-	-	-	-	-	-	-	-	-
Total	1 137	1.0%	994	.9%	2 675	2.3%	112 056	95.9%	116 861	100.0%

Contact Details

Municipal Manager	Mr Bruce William Kannemeyer	058 913 8314
Financial Manager	Mr S A Nyapholi	058 913 8300

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANTSOPA (FS196)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	207 999	207 999	36 065	17.3%	54 151	26.0%	69 905	33.6%	160 121	77.0%	21 418	61.4%	226.4%
Property rates	13 701	13 701	13 958	101.9%	(34)	(.2%)	(54)	(.4%)	13 870	101.2%	(218)	98.3%	(75.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	(112)	-	(112)	-	-	-	(100.0%)
Service charges - electricity revenue	45 023	45 023	6 250	13.9%	7 067	15.7%	6 780	15.1%	20 097	44.6%	4 907	148.0%	38.2%
Service charges - water revenue	33 717	33 717	5 238	15.5%	7 779	23.1%	9 817	29.1%	22 834	67.7%	3 617	65.3%	171.4%
Service charges - sanitation revenue	15 955	15 955	4 020	25.2%	5 916	37.1%	5 767	36.1%	15 703	98.4%	4 077	65.0%	41.5%
Service charges - refuse revenue	10 730	10 730	2 486	23.2%	3 765	35.1%	3 738	34.8%	9 989	93.1%	2 481	65.3%	50.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 230	1 230	236	19.2%	217	17.7%	231	18.8%	684	55.6%	273	67.1%	(15.4%)
Interest earned - external investments	316	316	9	2.9%	346	109.5%	164	51.8%	519	164.2%	257	91.6%	(36.2%)
Interest earned - outstanding debtors	13 734	13 734	3 532	25.7%	5 735	41.8%	6 306	45.9%	15 573	113.4%	4 982	50.2%	26.6%
Dividends received	20	20	-	-	-	-	1	4.3%	1	4.3%	-	-	(100.0%)
Fines	1 015	1 015	-	-	-	-	1	-	1	-	-	.9%	(100.0%)
Licences and permits	-	-	-	-	0	-	0	-	0	-	0	-	(17.9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	71 511	71 511	-	-	23 069	32.3%	36 913	51.6%	59 981	83.9%	635	.8%	5 709.2%
Other own revenue	1 048	1 048	336	32.1%	290	27.7%	353	33.7%	980	93.5%	408	82.9%	(13.5%)
Gains on disposal of PPE	-	-	-	-	0	-	-	-	0	-	-	-	-
Operating Expenditure	206 240	206 240	39 200	19.0%	64 332	31.2%	35 135	17.0%	138 667	67.2%	38 916	44.0%	(9.7%)
Employee related costs	80 256	80 256	19 036	23.7%	19 293	24.0%	18 440	23.0%	56 770	70.7%	18 146	65.3%	1.6%
Remuneration of councillors	6 794	6 794	1 327	19.5%	1 484	21.8%	1 645	24.2%	4 456	65.6%	1 633	60.9%	.7%
Debt impairment	28 884	28 884	-	-	14 442	50.0%	-	-	14 442	50.0%	-	-	-
Depreciation and asset impairment	3 939	3 939	-	-	1 970	50.0%	-	-	1 970	50.0%	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	39 366	39 366	10 665	27.1%	10 415	26.5%	2 191	5.6%	23 271	59.1%	9 446	65.2%	(76.8%)
Other Materials	6 358	6 358	1 165	18.3%	881	13.9%	465	7.3%	2 512	39.5%	610	18.2%	(23.6%)
Contracted services	3 000	3 000	1 491	49.7%	4 741	158.0%	1 959	65.3%	8 192	273.1%	1 819	228.7%	7.7%
Transfers and grants	1 764	1 764	221	12.5%	342	19.4%	368	20.9%	931	52.8%	1 262	23.8%	(70.8%)
Other expenditure	35 880	35 880	5 292	14.8%	10 765	30.0%	10 065	28.1%	26 122	72.8%	5 999	35.2%	67.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 759	1 759	(3 134)		(10 181)		34 770		21 454		(17 498)		
Transfers recognised - capital	56 668	56 668	-	-	6 278	11.1%	5 195	9.2%	11 472	20.2%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	58 427	58 427	(3 134)		(3 904)		39 965		32 927		(17 498)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	58 427	58 427	(3 134)		(3 904)		39 965		32 927		(17 498)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	58 427	58 427	(3 134)		(3 904)		39 965		32 927		(17 498)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	58 427	58 427	(3 134)		(3 904)		39 965		32 927		(17 498)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	58 418	58 418	3 978	6.8%	6 538	11.2%	4 410	7.5%	14 926	25.6%	11 014	45.5%	(60.0%)
National Government	56 668	56 668	3 969	7.0%	5 862	10.3%	4 404	7.8%	14 235	25.1%	11 010	43.2%	(60.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	56 668	56 668	3 969	7.0%	5 862	10.3%	4 404	7.8%	14 235	25.1%	11 010	43.2%	(60.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 750	1 750	9	.5%	676	38.6%	6	.3%	691	39.5%	4	97.8%	54.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	58 418	58 418	3 978	6.8%	6 538	11.2%	4 410	7.5%	14 926	25.6%	11 014	45.5%	(60.0%)
Governance and Administration	500	500	9	1.8%	664	132.9%	-	-	673	134.7%	1	51.0%	(100.0%)
Executive & Council	500	500	-	-	466	93.2%	-	-	466	93.2%	-	-	-
Budget & Treasury Office	-	-	9	-	-	-	-	-	9	-	1	91.8%	(100.0%)
Corporate Services	-	-	-	-	198	-	-	-	198	-	-	51.3%	-
Community and Public Safety	4 897	4 897	1 746	35.7%	1 100	22.5%	761	15.5%	3 608	73.7%	-	24.5%	(100.0%)
Community & Social Services	909	909	-	-	-	-	755	83.1%	755	83.1%	-	-	(100.0%)
Sport And Recreation	3 988	3 988	1 746	43.8%	1 100	27.6%	6	.1%	2 853	71.5%	-	24.6%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 661	12 661	2 194	17.3%	1 639	12.9%	-	-	3 833	30.3%	979	43.2%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	12 661	12 661	2 194	17.3%	1 639	12.9%	-	-	3 833	30.3%	979	43.2%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	40 360	40 360	28	.1%	3 135	7.8%	3 649	9.0%	6 812	16.9%	10 034	51.4%	(63.6%)
Electricity	2 750	2 750	-	-	-	-	-	-	-	-	-	-	-
Water	34 060	34 060	28	.1%	3 135	9.2%	3 649	10.7%	6 812	20.0%	7 583	42.2%	(51.9%)
Waste Water Management	3 550	3 550	-	-	-	-	-	-	-	-	2 451	1 263.5%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	238 858	238 858	57 308	24.0%	46 068	19.3%	37 191	15.6%	140 567	58.8%	51 916	91.9%	(28.4%)
Property rates, penalties and collection charges	10 960	10 960	1 735	15.8%	2 649	24.2%	2 360	21.5%	6 744	61.5%	2 220	63.5%	6.3%
Service charges	83 376	83 376	11 567	13.9%	10 513	12.6%	11 863	14.2%	33 943	40.7%	14 014	44.1%	(15.3%)
Other revenue	2 273	2 273	8 356	367.5%	769	33.8%	746	32.8%	9 871	434.2%	5 586	139.0%	(86.6%)
Government - operating	71 511	71 511	30 295	42.4%	22 165	31.0%	16 482	23.0%	68 942	96.4%	22 852	147.2%	(27.9%)
Government - capital	56 668	56 668	5 350	9.4%	9 970	17.6%	5 738	10.1%	21 058	37.2%	7 146	101.5%	(19.7%)
Interest	14 050	14 050	5	-	1	-	1	-	8	.1%	97	22.0%	(99.0%)
Dividends	20	20	-	-	-	-	-	-	-	-	-	-	-
Payments	(188 095)	(188 095)	(50 042)	26.6%	(38 436)	20.4%	(41 342)	22.0%	(129 820)	69.0%	(37 693)	68.0%	9.7%
Suppliers and employees	(188 095)	(188 095)	(50 042)	26.6%	(38 094)	20.3%	(41 118)	21.9%	(129 254)	68.7%	(32 376)	62.0%	27.0%
Finance charges	-	-	-	-	-	-	-	-	-	-	(5 317)	-	(100.0%)
Transfers and grants	-	-	-	-	(342)	-	(224)	-	(566)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	50 763	50 763	7 266	14.3%	7 632	15.0%	(4 151)	(8.2%)	10 747	21.2%	14 223	191.1%	(129.2%)
Cash Flow from Investing Activities													
Receipts	-	-	12 772	-	(618)	-	23 248	-	35 402	-	1 017	-	2 185.0%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	12 772	-	(618)	-	23 248	-	35 402	-	1 017	-	2 185.0%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(58 418)	(58 418)	(20 209)	34.6%	(7 225)	12.4%	(7 662)	13.1%	(35 096)	60.1%	(15 003)	62.1%	(48.9%)
Capital assets	(58 418)	(58 418)	(20 209)	34.6%	(7 225)	12.4%	(7 662)	13.1%	(35 096)	60.1%	(15 003)	62.1%	(48.9%)
Net Cash from/(used) Investing Activities	(58 418)	(58 418)	(7 437)	12.7%	(7 843)	13.4%	15 586	(26.7%)	306	(.5%)	(13 985)	189.3%	(211.4%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	10	-	-	-	10	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	10	-	-	-	10	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	10	-	-	-	10	-	-	-	-
Net Increase/(Decrease) in cash held	(7 655)	(7 655)	(171)	2.2%	(201)	2.6%	11 435	(149.4%)	11 063	(144.5%)	237	244.6%	4 717.8%
Cash/cash equivalents at the year begin:	5	5	622	12 443.6%	451	9 024.9%	250	5 006.5%	622	12 443.6%	3 296	83.1%	(92.4%)
Cash/cash equivalents at the year end:	(7 650)	(7 650)	451	(5.9%)	250	(3.3%)	11 685	(152.8%)	11 685	(152.8%)	3 534	255.1%	230.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	4 439	4.6%	3 978	4.1%	4 270	4.4%	83 306	86.8%	95 994	29.9%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 692	10.1%	1 802	6.8%	1 954	7.3%	20 159	75.8%	26 607	8.3%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 058	3.8%	740	2.6%	620	2.2%	25 614	91.4%	28 031	8.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 899	3.0%	2 633	2.8%	2 562	2.7%	87 099	91.5%	95 194	29.6%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 889	2.8%	1 685	2.5%	1 633	2.4%	62 227	92.3%	67 434	21.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	57	1.7%	45	1.3%	43	1.3%	3 222	95.7%	3 366	1.0%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	73	1.6%	50	1.1%	48	1.1%	4 385	96.2%	4 556	1.4%	-	-	-
Total By Income Source	13 108	4.1%	10 933	3.4%	11 130	3.5%	286 012	89.0%	321 183	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	727	5.1%	636	4.4%	1 066	7.4%	11 956	83.1%	14 384	4.5%	-	-	-
Commercial	1 354	8.5%	726	4.6%	809	5.1%	12 990	81.8%	15 878	4.9%	-	-	-
Households	11 027	3.8%	9 572	3.3%	9 255	3.2%	261 045	89.7%	290 898	90.6%	-	-	-
Other	0	1.4%	0	1.2%	0	1.2%	21	96.1%	22	-	-	-	-
Total By Customer Group	13 108	4.1%	10 933	3.4%	11 130	3.5%	286 012	89.0%	321 183	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	4 473	4.9%	3 220	3.6%	82 671	91.5%	90 363	91.0%
Bulk Water	-	-	42	5.8%	0	-	693	94.2%	736	.7%
PAYE deductions	737	100.0%	-	-	-	-	-	-	737	.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	243	100.0%	-	-	-	-	-	-	243	.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13	29.1%	1	3.2%	20	46.4%	9	21.3%	44	-
Auditor-General	-	-	-	-	-	-	1 756	100.0%	1 756	1.8%
Other	288	5.4%	246	4.6%	99	1.8%	4 746	88.2%	5 379	5.4%
Total	1 281	1.3%	4 762	4.8%	3 339	3.4%	89 876	90.5%	99 258	100.0%

Contact Details

Municipal Manager	Mr S M Selepe	051 924 0654
Financial Manager	Mr A M Makoae	051 924 0654

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: THABO MOFUTSANYANA (DC19)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	107 116	107 116	43 804	40.9%	35 078	32.7%	25 098	23.4%	103 980	97.1%	25 618	90.2%	(2.0%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	1 215	1 215	423	34.8%	247	20.3%	238	19.6%	907	74.6%	248	48.4%	(4.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	102 401	102 401	43 364	42.3%	34 830	34.0%	24 795	24.2%	102 990	100.6%	25 309	99.3%	(2.0%)
Other own revenue	3 500	3 500	17	.5%	1	-	65	1.9%	83	2.4%	61	1.8%	6.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	104 704	104 704	27 152	25.9%	28 229	27.0%	26 571	25.4%	81 951	78.3%	25 514	73.8%	4.1%
Employee related costs	53 175	53 175	13 461	25.3%	14 665	27.6%	14 070	26.5%	42 197	79.4%	12 395	77.2%	13.5%
Remuneration of councillors	9 252	9 252	2 445	26.4%	2 476	26.8%	2 661	28.8%	7 583	82.0%	2 687	78.6%	(1.0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 272	3 272	-	-	-	-	-	-	-	-	-	-	-
Finance charges	75	75	20	26.5%	24	32.6%	24	32.1%	68	91.1%	22	-	8.3%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	1 625	1 625	355	21.9%	642	39.5%	583	35.9%	1 580	97.2%	137	71.1%	324.3%
Contracted services	400	400	215	53.7%	341	85.3%	-	-	556	139.0%	174	69.6%	(100.0%)
Transfers and grants	-	-	140	-	295	-	325	-	760	-	80	91.0%	306.8%
Other expenditure	36 904	36 904	10 516	28.5%	9 785	26.5%	8 907	24.1%	29 207	79.1%	10 019	72.7%	(11.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 412	2 412	16 652		6 850		(1 473)		22 029		104		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 412	2 412	16 652		6 850		(1 473)		22 029		104		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 412	2 412	16 652		6 850		(1 473)		22 029		104		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 412	2 412	16 652		6 850		(1 473)		22 029		104		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 412	2 412	16 652		6 850		(1 473)		22 029		104		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	2 412	2 412	208	8.6%	1 202	49.8%	497	20.6%	1 907	79.1%	-	79.3%	(100.0%)
National Government	2 412	2 412	208	8.6%	1 202	49.8%	497	20.6%	1 907	79.1%	-	79.3%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 412	2 412	208	8.6%	1 202	49.8%	497	20.6%	1 907	79.1%	-	79.3%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	2 412	2 412	208	8.6%	1 202	49.8%	497	20.6%	1 907	79.1%	-	79.3%	(100.0%)
Governance and Administration	300	300	208	69.3%	1 191	396.9%	-	-	1 399	466.2%	-	14.1%	-
Executive & Council	100	100	204	204.3%	1 160	1 159.9%	-	-	1 364	1 364.2%	-	-	-
Budget & Treasury Office	100	100	4	3.6%	-	-	-	-	4	3.6%	-	38.1%	-
Corporate Services	100	100	-	-	31	30.8%	-	-	31	30.8%	-	-	-
Community and Public Safety	1 712	1 712	-	-	-	-	497	29.0%	497	29.0%	-	86.8%	(100.0%)
Community & Social Services	1 712	1 712	-	-	-	-	497	29.0%	497	29.0%	-	86.8%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	400	400	-	-	11	2.7%	-	-	11	2.7%	-	-	-
Planning and Development	400	400	-	-	11	2.7%	-	-	11	2.7%	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	107 116	107 116	45 201	42.2%	35 234	32.9%	25 797	24.1%	106 232	99.2%	25 636	90.3%	.6%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	3 451	3 451	1 430	41.4%	181	5.2%	765	22.2%	2 376	68.8%	79	2.7%	869.5%
Government - operating	102 401	102 401	43 348	42.3%	34 806	34.0%	24 795	24.2%	102 949	100.5%	25 309	99.3%	(2.0%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1 264	1 264	423	33.4%	247	19.5%	238	18.8%	907	71.7%	248	48.4%	(4.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(104 704)	(104 704)	(27 645)	26.4%	(29 463)	28.1%	(31 002)	29.6%	(88 110)	84.2%	(26 411)	75.6%	17.4%
Suppliers and employees	(104 629)	(104 629)	(27 466)	26.3%	(29 104)	27.8%	(30 978)	29.6%	(87 548)	83.7%	(26 298)	71.2%	17.8%
Finance charges	(75)	(75)	(20)	26.5%	(23)	30.3%	(24)	32.0%	(67)	88.8%	(22)	86.4%	8.0%
Transfers and grants	-	-	(160)	-	(336)	-	-	-	(496)	-	(91)	-	(100.0%)
Net Cash from/(used) Operating Activities	2 412	2 412	17 556	727.8%	5 770	239.2%	(5 205)	(215.8%)	18 122	751.3%	(776)	1 167.4%	571.1%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 412)	(2 412)	-	-	-	-	-	-	-	-	-	86.3%	-
Capital assets	(2 412)	(2 412)	-	-	-	-	-	-	-	-	-	86.3%	-
Net Cash from/(used) Investing Activities	(2 412)	(2 412)	-	-	-	-	-	-	-	-	-	86.3%	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(0)	(0)	17 556	############	5 770	############	(5 205)	############	18 122	############	(776)	-	571.1%
Cash/cash equivalents at the year begin:	-	-	738	-	18 294	-	24 064	-	738	-	24 178	-	(.5%)
Cash/cash equivalents at the year end:	(0)	(0)	18 294	(457 345 950.0%)	24 064	(601 604 600.0%)	18 859	(471 485 600.0%)	18 859	(471 485 600.0%)	23 403	-	(19.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	2 871	100.0%	-	-	2 871	100.0%	95 142	3 314.2%	2 471
Total By Income Source	-	-	-	-	2 871	100.0%	-	-	2 871	100.0%	95 142	3 314.2%	2 471
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	2 871	100.0%	-	-	2 871	100.0%	95 142	3 314.2%	2 471
Total By Customer Group	-	-	-	-	2 871	100.0%	-	-	2 871	100.0%	95 142	3 314.2%	2 471

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	283	3.8%	9	.1%	7 089	96.0%	-	-	7 381	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	283	3.8%	9	.1%	7 089	96.0%	-	-	7 381	100.0%

Contact Details

Municipal Manager	Ms Takatso P M Lebenya	058 718 1000
Financial Manager	Mr H I Lebusa	058 718 1000

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOQHAKA (FS201)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	736 572	738 804	200 548	27.2%	184 996	25.1%	199 064	26.9%	584 609	79.1%	115 086	53.6%	73.0%
Property rates	65 709	67 069	16 975	25.8%	12 210	18.6%	12 312	18.4%	41 498	61.9%	11 076	62.0%	11.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	310 081	305 759	71 152	22.9%	64 708	20.9%	69 722	22.8%	205 581	67.2%	62 575	64.7%	11.4%
Service charges - water revenue	95 884	96 247	16 633	17.3%	23 950	25.0%	23 387	24.3%	63 969	66.5%	22 428	67.5%	4.3%
Service charges - sanitation revenue	33 710	44 028	10 569	31.4%	10 564	31.3%	10 578	24.0%	31 711	72.0%	6 990	75.1%	51.3%
Service charges - refuse revenue	27 801	28 988	7 118	25.6%	7 111	25.6%	7 124	24.6%	21 353	73.7%	5 546	75.0%	28.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	8 337	5 467	67	.8%	4 556	54.6%	117	2.1%	4 740	86.7%	1 226	55.4%	(90.5%)
Interest earned - external investments	872	873	314	36.1%	256	29.4%	359	41.2%	930	106.6%	-	-	(100.0%)
Interest earned - outstanding debtors	16 112	16 112	4 593	28.5%	4 787	29.7%	5 027	31.2%	14 407	89.4%	2 654	66.5%	89.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 719	2 792	162	3.4%	131	2.8%	167	6.0%	460	16.5%	217	62.4%	(23.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	160 968	160 968	70 799	44.0%	52 840	32.8%	68 592	42.6%	192 230	119.4%	-	13.5%	(100.0%)
Other own revenue	12 380	10 501	2 166	17.5%	3 883	31.4%	1 679	16.0%	7 728	73.6%	2 374	69.6%	(29.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	720 108	714 889	123 264	17.1%	125 544	17.4%	107 071	15.0%	355 879	49.8%	132 416	62.0%	(19.1%)
Employee related costs	214 458	209 811	49 916	23.3%	60 313	28.1%	49 596	23.6%	159 825	76.2%	49 823	73.3%	(.5%)
Remuneration of councillors	18 543	17 195	3 931	21.2%	4 103	22.1%	4 494	26.1%	12 527	72.9%	4 755	80.8%	(5.5%)
Debt impairment	5 898	5 898	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 712	8 712	-	-	-	-	-	-	-	-	4 069	19.2%	(100.0%)
Finance charges	2 699	2 354	539	20.0%	524	19.4%	-	-	1 063	45.2%	-	-	-
Bulk purchases	234 531	228 540	28 661	12.2%	927	.4%	12 279	5.4%	41 867	18.3%	43 565	65.3%	(71.8%)
Other Materials	-	-	10 245	-	14 921	-	10 485	-	35 650	-	8 605	-	21.9%
Contracted services	29 774	28 623	4 880	16.4%	7 869	26.4%	6 448	22.5%	19 197	67.1%	4 815	52.5%	33.9%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	205 492	213 756	25 092	12.2%	36 888	18.0%	23 769	11.1%	85 749	40.1%	16 784	34.9%	41.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	16 464	23 915	77 284		59 452		91 993		228 730		(17 330)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	16 464	23 915	77 284		59 452		91 993		228 730		(17 330)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	16 464	23 915	77 284		59 452		91 993		228 730		(17 330)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	16 464	23 915	77 284		59 452		91 993		228 730		(17 330)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	16 464	23 915	77 284		59 452		91 993		228 730		(17 330)		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	102 688	72 094	10 535	10.3%	20 290	19.8%	8 392	11.6%	39 217	54.4%	28 008	75.6%	(70.0%)
National Government	86 349	48 349	4 371	5.1%	16 165	18.7%	8 308	17.2%	28 844	59.7%	15 384	61.0%	(46.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	86 349	48 349	4 371	5.1%	16 165	18.7%	8 308	17.2%	28 844	59.7%	15 384	61.0%	(46.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 339	23 745	6 164	37.7%	4 125	25.2%	84	.4%	10 373	43.7%	12 624	111.5%	(99.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	102 688	72 094	10 535	10.3%	20 290	19.8%	8 392	11.6%	39 217	54.4%	28 008	75.6%	(70.0%)
Governance and Administration	1 058	72 094	90	8.5%	376	35.5%	208	.3%	673	.9%	368	162.0%	(43.5%)
Executive & Council	145	72 094	8	5.4%	10	7.0%	124	.2%	142	.2%	64	18.7%	92.7%
Budget & Treasury Office	308	-	24	7.7%	4	1.4%	84	-	112	-	4	1.6%	1 897.2%
Corporate Services	605	-	58	9.6%	361	59.7%	-	-	419	-	300	613.7%	(100.0%)
Community and Public Safety	6 487	-	184	2.8%	132	2.0%	-	-	316	-	841	57.7%	(100.0%)
Community & Social Services	5 745	-	31	.5%	17	.3%	-	-	49	-	2	21.2%	(100.0%)
Sport And Recreation	742	-	95	12.8%	71	9.5%	-	-	166	-	785	48.4%	(100.0%)
Public Safety	-	-	58	-	44	-	-	-	101	-	54	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	29 144	-	4 579	15.7%	9 037	31.0%	4 707	-	18 323	-	11 381	68.7%	(58.6%)
Planning and Development	366	-	-	-	-	-	-	-	-	-	-	624.0%	-
Road Transport	28 778	-	4 579	15.9%	9 037	31.4%	4 707	-	18 323	-	11 381	68.6%	(58.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	63 926	-	5 683	8.9%	10 746	16.8%	3 477	-	19 905	-	15 418	82.1%	(77.4%)
Electricity	8 084	-	982	12.1%	1 494	18.5%	1 444	-	3 920	-	3 014	132.3%	(52.1%)
Water	47 722	-	3 238	6.8%	5 594	11.7%	163	-	8 995	-	10 490	81.3%	(98.4%)
Waste Water Management	8 104	-	1 295	16.0%	3 533	43.6%	1 870	-	6 698	-	1 778	72.0%	5.2%
Waste Management	16	-	168	1 049.4%	125	779.3%	-	-	293	-	137	26.3%	(100.0%)
Other	2 073	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	743 987	710 669	190 786	25.6%	187 258	25.2%	149 428	21.0%	527 472	74.2%	173 295	76.8%	(13.8%)
Property rates, penalties and collection charges	65 709	67 069	12 553	19.1%	11 055	16.8%	10 838	16.2%	34 446	51.4%	9 691	52.2%	11.8%
Service charges	397 354	403 769	80 507	20.3%	78 153	19.7%	77 048	19.1%	235 709	58.4%	78 182	58.0%	(1.4%)
Other revenue	19 039	15 947	11 882	62.4%	28 605	150.2%	18 255	114.5%	58 742	368.4%	23 390	316.9%	(22.0%)
Government - operating	160 968	160 968	68 945	42.8%	55 546	34.5%	39 630	24.6%	164 121	102.0%	40 271	107.2%	(1.6%)
Government - capital	86 349	48 349	16 542	19.2%	13 588	15.7%	3 253	6.7%	33 383	69.0%	21 507	88.1%	(84.9%)
Interest	14 567	-	357	2.5%	311	2.1%	403	-	1 070	-	255	16.8%	58.0%
Dividends	-	14 567	-	-	-	-	-	-	-	-	-	-	-
Payments	(662 240)	(635 794)	(184 733)	27.9%	(146 182)	22.1%	(153 305)	24.1%	(484 221)	76.2%	(180 103)	87.8%	(14.9%)
Suppliers and employees	(659 541)	(633 440)	(184 733)	28.0%	(146 182)	22.2%	(153 305)	24.2%	(484 221)	76.4%	(180 103)	88.1%	(14.9%)
Finance charges	(2 699)	(2 354)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	81 747	74 875	6 053	7.4%	41 076	50.2%	(3 878)	(5.2%)	43 251	57.8%	(6 808)	.3%	(43.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	20 000	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	20 000	-	(100.0%)
Payments	(102 688)	(72 094)	(5 268)	5.1%	(25 557)	24.9%	(12 177)	16.9%	(43 002)	59.6%	(36 486)	53.8%	(66.6%)
Capital assets	(102 688)	(72 094)	(5 268)	5.1%	(25 557)	24.9%	(12 177)	16.9%	(43 002)	59.6%	(36 486)	53.8%	(66.6%)
Net Cash from/(used) Investing Activities	(102 688)	(72 094)	(5 268)	5.1%	(25 557)	24.9%	(12 177)	16.9%	(43 002)	59.6%	(16 486)	(10.7%)	(26.1%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 200)	(3 200)	-	-	-	-	-	-	-	-	-	951.6%	-
Repayment of borrowing	(3 200)	(3 200)	-	-	-	-	-	-	-	-	-	951.6%	-
Net Cash from/(used) Financing Activities	(3 200)	(3 200)	-	-	-	-	-	-	-	-	-	951.6%	-
Net Increase/(Decrease) in cash held	(24 141)	(419)	784	(3.2%)	15 519	(64.3%)	(16 055)	3 831.8%	249	(59.3%)	(23 294)	25.9%	(31.1%)
Cash/cash equivalents at the year begin:	30 560	11 846	5 063	16.6%	5 848	19.1%	21 367	180.4%	5 063	42.7%	31 267	87.2%	(31.7%)
Cash/cash equivalents at the year end:	6 419	11 427	5 848	91.1%	21 367	332.9%	5 312	46.5%	5 312	46.5%	7 973	(46.2%)	(33.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	7 866	3.7%	5 966	2.8%	4 319	2.0%	195 142	91.5%	213 293	45.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 283	31.6%	1 737	3.8%	1 426	3.2%	27 734	61.4%	45 179	9.6%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 020	9.4%	1 060	3.3%	714	2.2%	27 210	85.0%	32 004	6.8%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 528	4.7%	1 638	3.0%	1 442	2.7%	48 548	89.6%	54 155	11.6%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 702	4.5%	1 089	2.9%	962	2.6%	33 881	90.0%	37 635	8.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 742	2.6%	1 705	2.5%	1 637	2.4%	62 011	92.4%	67 095	14.3%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	386	2.0%	480	2.5%	1 105	5.8%	16 982	89.6%	18 952	4.0%	-	-	-
Total By Income Source	31 527	6.7%	13 674	2.9%	11 604	2.5%	411 507	87.9%	468 312	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	4 545	20.5%	1 517	6.8%	1 647	7.4%	14 489	65.3%	22 198	4.7%	-	-	-
Commercial	12 413	46.2%	1 117	4.2%	709	2.6%	12 655	47.1%	26 894	5.7%	-	-	-
Households	9 927	4.4%	7 684	3.4%	5 821	2.6%	202 937	89.6%	226 368	48.3%	-	-	-
Other	4 642	2.4%	3 357	1.7%	3 427	1.8%	181 426	94.1%	192 852	41.2%	-	-	-
Total By Customer Group	31 527	6.7%	13 674	2.9%	11 604	2.5%	411 507	87.9%	468 312	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	18 446	11.2%	18 373	11.1%	19 203	11.6%	109 401	66.1%	165 423	78.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	2 400	100.0%	-	-	-	-	-	-	2 400	1.1%
Trade Creditors	3 684	59.8%	716	11.6%	168	2.7%	1 593	25.9%	6 161	2.9%
Auditor-General	-	-	-	-	2 788	100.0%	-	-	2 788	1.3%
Other	8 610	24.7%	1 111	3.2%	3 713	10.7%	21 362	61.4%	34 796	16.4%
Total	33 140	15.7%	20 200	9.5%	25 872	12.2%	132 356	62.6%	211 568	100.0%

Contact Details

Municipal Manager	Mr Mncedisi Simon Mqwathi	056 216 9378
Financial Manager	Mr TR Marumo	056 216 9140

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NGWATHE (FS203)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	612 959	686 621	177 800	29.0%	147 718	24.1%	152 595	22.2%	478 113	69.6%	164 338	73.8%	(7.1%)
Property rates	66 390	115 093	18 962	28.6%	17 541	26.4%	17 765	15.4%	54 268	47.2%	17 690	82.3%	.4%
Property rates - penalties and collection charges	85 825	65 000	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	175 544	178 517	43 344	24.7%	32 460	18.5%	32 963	18.5%	108 766	60.9%	25 713	46.6%	28.2%
Service charges - water revenue	33 630	66 021	17 514	52.1%	16 090	47.8%	23 229	35.2%	56 833	86.1%	51 697	38.2%	(55.1%)
Service charges - sanitation revenue	32 692	39 597	9 873	30.2%	9 843	30.1%	9 808	24.8%	29 524	74.6%	9 077	64.7%	8.0%
Service charges - refuse revenue	29 479	36 700	9 204	31.2%	9 105	30.9%	9 192	25.0%	27 502	74.9%	8 602	69.3%	6.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 500	4 579	457	13.1%	412	11.8%	369	8.1%	1 238	27.0%	397	40.8%	(7.0%)
Interest earned - external investments	2 000	2 000	728	36.4%	407	20.3%	229	11.5%	1 364	68.2%	492	41.3%	(53.4%)
Interest earned - outstanding debtors	10 000	4 000	10 122	101.2%	8 760	87.6%	9 755	243.9%	28 637	715.9%	10 056	62.1%	(3.0%)
Dividends received	8	4	-	-	-	-	-	-	-	-	-	25.1%	-
Fines	1 200	905	175	14.5%	431	35.9%	551	60.9%	1 156	127.7%	158	14.6%	247.9%
Licences and permits	1	1	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	161 827	166 827	67 075	41.4%	52 281	32.3%	48 277	28.9%	167 632	100.5%	40 122	116.0%	20.3%
Other own revenue	10 865	7 376	346	3.2%	388	3.6%	458	6.2%	1 192	16.2%	334	15.7%	37.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	738 411	794 175	208 932	28.3%	122 395	16.6%	125 550	15.8%	456 878	57.5%	102 828	44.3%	22.1%
Employee related costs	159 559	168 756	47 579	29.8%	45 780	28.7%	45 884	27.2%	139 242	82.5%	45 790	88.6%	.2%
Remuneration of councillors	11 500	10 727	2 773	24.1%	2 590	22.5%	2 593	24.2%	7 957	74.2%	2 961	63.7%	(12.4%)
Debt impairment	86 512	119 512	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	90 000	62 000	208	.2%	6 016	6.7%	8 336	13.4%	14 561	23.5%	6 318	16.1%	32.0%
Finance charges	72 000	72 000	66	.1%	87	.1%	19 038	26.4%	19 191	26.7%	132	38.8%	14 368.3%
Bulk purchases	204 667	199 787	10 708	5.2%	26 054	12.7%	27 018	13.5%	63 781	31.9%	30 381	30.4%	(11.1%)
Other Materials	12 000	12 720	4 520	37.7%	1 484	12.4%	1 601	12.6%	7 605	59.8%	2 109	60.1%	(24.1%)
Contracted services	26 045	35 393	8 111	31.1%	6 381	24.5%	3 374	9.5%	17 866	50.5%	249	6.6%	1 252.8%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	76 127	113 281	134 966	177.3%	34 003	44.7%	17 706	15.6%	186 675	164.8%	14 888	115.6%	18.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(125 451)	(107 554)	(31 132)		25 323		27 044		21 235		61 510		
Transfers recognised - capital	64 920	69 920	4 118	6.3%	9 697	14.9%	22 568	32.3%	36 383	52.0%	9 006	21.0%	150.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(60 531)	(37 634)	(27 015)		35 020		49 613		57 618		70 516		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(60 531)	(37 634)	(27 015)		35 020		49 613		57 618		70 516		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(60 531)	(37 634)	(27 015)		35 020		49 613		57 618		70 516		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(60 531)	(37 634)	(27 015)		35 020		49 613		57 618		70 516		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	64 920	69 920	11 932	18.4%	27 027	41.6%	5 140	7.4%	44 099	63.1%	10 198	36.4%	(49.6%)
National Government	64 920	64 920	11 932	18.4%	27 027	41.6%	5 140	7.9%	44 099	67.9%	9 511	36.9%	(46.0%)
Provincial Government	-	5 000	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	64 920	69 920	11 932	18.4%	27 027	41.6%	5 140	7.4%	44 099	63.1%	9 511	33.0%	(46.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	687	86.8%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	64 920	69 920	11 932	18.4%	27 027	41.6%	5 140	7.4%	44 099	63.1%	10 198	36.4%	(49.6%)
Governance and Administration	-	-	332	-	518	-	463	-	1 314	-	40	-	1 055.7%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	332	-	518	-	463	-	1 314	-	40	-	1 055.7%
Community and Public Safety	1 939	10 508	327	16.9%	1 606	82.8%	750	7.1%	2 683	25.5%	1 298	7.3%	(42.2%)
Community & Social Services	53	6 380	-	-	785	1 477.6%	579	9.1%	1 364	21.4%	-	-	(100.0%)
Sport And Recreation	1 886	4 128	327	17.4%	820	43.5%	171	4.2%	1 319	32.0%	1 298	14.8%	(86.8%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 346	12 274	-	-	7 861	180.9%	-	-	7 861	64.0%	232	3.9%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	4 346	12 274	-	-	7 861	180.9%	-	-	7 861	64.0%	232	3.9%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	56 526	45 135	11 272	19.9%	17 043	30.2%	3 926	8.7%	32 241	71.4%	8 629	51.8%	(54.5%)
Electricity	15 282	17 233	6 823	44.6%	3 047	19.9%	369	2.1%	10 239	59.4%	-	43.9%	(100.0%)
Water	39 140	25 374	-	-	9 127	23.3%	3 480	13.7%	12 607	49.7%	7 391	32.9%	(52.9%)
Waste Water Management	816	1 742	348	42.7%	-	-	-	-	348	20.0%	1 104	71.2%	(100.0%)
Waste Management	1 288	786	4 101	318.3%	4 869	377.9%	77	9.8%	9 047	1 151.3%	133	-	(42.5%)
Other	2 109	2 004	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	583 533	493 640	146 544	25.1%	150 673	25.8%	136 264	27.6%	433 480	87.8%	132 141	78.0%	3.1%
Property rates, penalties and collection charges	59 460	47 510	8 570	14.4%	11 717	19.7%	10 979	23.1%	31 265	65.8%	9 820	64.2%	11.8%
Service charges	277 054	194 549	41 747	15.1%	41 453	15.0%	46 501	23.9%	129 702	66.7%	38 934	64.3%	19.4%
Other revenue	15 264	12 330	12 242	80.2%	12 514	82.0%	9 501	77.1%	34 258	277.8%	11 597	82.8%	(18.1%)
Government - operating	161 827	161 827	67 763	41.9%	52 112	32.2%	43 218	26.7%	163 093	100.8%	40 094	100.0%	7.8%
Government - capital	64 920	69 920	15 463	23.8%	31 531	48.6%	24 926	35.6%	71 920	102.9%	30 639	65.5%	(18.6%)
Interest	5 000	7 500	758	15.2%	1 345	26.9%	1 140	15.2%	3 243	43.2%	1 057	74.6%	7.8%
Dividends	8	4	-	-	-	-	-	-	-	-	-	-	-
Payments	(493 296)	(493 296)	(123 448)	25.0%	(123 217)	25.0%	(122 260)	24.8%	(368 925)	74.8%	(111 197)	83.8%	9.9%
Suppliers and employees	(463 296)	(463 296)	(123 381)	26.6%	(123 130)	26.6%	(112 635)	24.3%	(359 147)	77.5%	(111 197)	84.0%	1.3%
Finance charges	(30 000)	(30 000)	(66)	.2%	(87)	.3%	(9 625)	32.1%	(9 778)	32.6%	-	19.6%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	90 237	344	23 096	25.6%	27 456	30.4%	14 004	4 075.1%	64 556	18 785.2%	20 944	61.6%	(33.1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(64 920)	(74 920)	(3 637)	5.6%	(27 022)	41.6%	(6 300)	8.4%	(36 960)	49.3%	(2 371)	34.5%	165.7%
Capital assets	(64 920)	(74 920)	(3 637)	5.6%	(27 022)	41.6%	(6 300)	8.4%	(36 960)	49.3%	(2 371)	34.5%	165.7%
Net Cash from/(used) Investing Activities	(64 920)	(74 920)	(3 637)	5.6%	(27 022)	41.6%	(6 300)	8.4%	(36 960)	49.3%	(2 371)	35.8%	165.7%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 880)	(2 880)	(800)	27.8%	(800)	27.8%	(800)	27.8%	(2 400)	83.3%	(800)	90.6%	-
Repayment of borrowing	(2 880)	(2 880)	(800)	27.8%	(800)	27.8%	(800)	27.8%	(2 400)	83.3%	(800)	90.6%	-
Net Cash from/(used) Financing Activities	(2 880)	(2 880)	(800)	27.8%	(800)	27.8%	(800)	27.8%	(2 400)	83.3%	(800)	90.6%	-
Net Increase/(Decrease) in cash held	22 437	(77 456)	18 659	83.2%	(367)	(1.6%)	6 904	(8.9%)	25 196	(32.5%)	17 773	99.9%	(61.2%)
Cash/cash equivalents at the year begin:	5 000	1 378	12 399	248.0%	31 058	621.2%	30 691	2 227.2%	12 399	899.8%	49 490	24.2%	(38.0%)
Cash/cash equivalents at the year end:	27 437	(76 078)	31 058	113.2%	30 691	111.9%	37 595	(49.4%)	37 595	(49.4%)	67 263	71.2%	(44.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	22 419	13.9%	5 312	3.3%	133 987	82.9%	-	-	161 717	26.9%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 325	14.8%	2 907	3.2%	73 594	81.9%	-	-	89 825	15.0%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 941	8.9%	2 638	3.0%	78 583	88.1%	-	-	89 163	14.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 522	5.7%	2 263	2.3%	89 266	92.0%	-	-	97 052	16.2%	-	-	-
Receivables from Exchange Transactions - Waste Management	4 898	7.3%	2 112	3.2%	59 844	89.5%	-	-	66 854	11.1%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	7 004	6.6%	3 320	3.1%	95 709	90.3%	-	-	106 033	17.7%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 037	(57.9%)	62	(.6%)	(16 529)	158.5%	-	-	(10 431)	(1.7%)	-	-	-
Total By Income Source	67 145	11.2%	18 614	3.1%	514 454	85.7%	-	-	600 213	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	4 856	11.5%	2 921	6.9%	34 495	81.6%	-	-	42 273	7.0%	-	-	-
Commercial	19 710	19.9%	3 866	3.9%	75 596	76.2%	-	-	99 173	16.5%	-	-	-
Households	36 656	8.8%	15 116	3.6%	363 368	87.5%	-	-	415 140	69.2%	-	-	-
Other	5 923	13.6%	(3 290)	(7.5%)	40 994	94.0%	-	-	43 628	7.3%	-	-	-
Total By Customer Group	67 145	11.2%	18 614	3.1%	514 454	85.7%	-	-	600 213	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	20 812	3.1%	23 347	3.4%	0	-	638 076	93.5%	682 235	85.9%
Bulk Water	1 918	36.5%	1 768	33.7%	1 563	29.8%	-	-	5 250	.7%
PAYE deductions	2 009	100.0%	-	-	-	-	-	-	2 009	.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 207	27.3%	4 383	14.6%	1 343	4.5%	16 162	53.7%	30 095	3.8%
Auditor-General	19	.8%	21	.8%	51	2.1%	2 331	96.2%	2 421	.3%
Other	-	-	-	-	-	-	72 211	100.0%	72 211	9.1%
Total	32 966	4.2%	29 518	3.7%	2 958	.4%	728 779	91.8%	794 220	100.0%

Contact Details

Municipal Manager	Mr P S Tsekedi (Acting)	056 816 2723
Financial Manager	Ms N Samyala	056 816 2700

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: METSIMAHOLO (FS204)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	980 306	982 456	251 679	25.7%	228 958	23.4%	201 187	20.5%	681 824	69.4%	198 501	73.8%	1.4%
Property rates	113 366	121 196	40 629	35.8%	30 047	26.5%	27 387	22.6%	98 063	80.9%	25 486	88.1%	7.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	284 053	287 553	59 012	20.8%	58 891	20.7%	55 870	19.4%	173 773	60.4%	56 665	67.5%	(1.4%)
Service charges - water revenue	349 547	322 947	73 805	21.1%	65 108	18.6%	55 432	17.2%	194 345	60.2%	62 966	63.7%	(12.0%)
Service charges - sanitation revenue	21 545	25 545	5 741	26.6%	5 490	25.5%	5 489	21.5%	16 720	65.5%	6 093	90.3%	(9.9%)
Service charges - refuse revenue	27 807	35 807	7 166	25.8%	7 028	25.3%	7 019	19.6%	21 212	59.2%	8 709	95.0%	(19.4%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	5 780	5 780	1 221	21.1%	1 272	22.0%	1 195	20.7%	3 687	63.8%	1 168	68.9%	2.3%
Interest earned - external investments	2 600	1 400	182	7.0%	406	15.6%	110	7.8%	698	49.8%	420	69.6%	(73.9%)
Interest earned - outstanding debtors	18 940	22 040	5 646	29.8%	6 258	33.0%	6 962	31.6%	18 866	85.6%	4 573	67.6%	52.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 025	3 025	508	16.8%	612	20.2%	646	21.3%	1 765	58.3%	368	26.0%	75.4%
Licences and permits	191	191	28	14.7%	26	13.6%	21	11.2%	75	39.5%	38	59.0%	(43.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	131 694	133 173	54 766	41.6%	49 577	37.6%	35 071	26.3%	139 413	104.7%	28 625	98.2%	22.5%
Other own revenue	20 757	22 798	2 976	14.3%	4 243	20.4%	5 987	26.3%	13 207	57.9%	3 389	65.4%	76.7%
Gains on disposal of PPE	1 001	1 001	-	-	-	-	-	-	-	-	1	-	(100.0%)
Operating Expenditure	998 836	1 002 736	192 839	19.3%	220 517	22.1%	208 030	20.7%	621 385	62.0%	199 376	66.9%	4.3%
Employee related costs	249 436	266 830	60 802	24.4%	59 792	24.0%	61 171	22.9%	181 765	68.1%	58 394	74.7%	4.8%
Remuneration of councillors	16 343	16 343	3 749	22.9%	3 865	23.6%	4 097	25.1%	11 710	71.7%	3 751	71.2%	9.2%
Debt impairment	84 441	94 441	21 110	25.0%	21 110	25.0%	21 944	23.2%	64 164	67.9%	21 070	65.1%	4.1%
Depreciation and asset impairment	73 535	73 535	-	-	27 733	37.7%	14 099	19.2%	41 832	56.9%	13 496	57.7%	4.5%
Finance charges	2 241	2 836	186	8.3%	600	26.8%	1 095	38.6%	1 881	66.3%	195	47.2%	460.3%
Bulk purchases	371 654	361 634	90 673	24.4%	83 485	22.5%	72 025	19.9%	246 183	68.1%	69 666	72.4%	3.4%
Other Materials	38 199	39 497	1 163	3.0%	2 967	7.8%	4 902	12.4%	9 032	22.9%	4 310	27.2%	13.7%
Contracted services	36 532	38 022	5 398	14.8%	6 135	16.8%	5 076	13.4%	16 610	43.7%	5 869	49.0%	(13.5%)
Transfers and grants	-	-	43	-	391	-	-	-	433	-	6 607	-	(100.0%)
Other expenditure	126 455	109 597	9 715	7.7%	14 439	11.4%	23 621	21.6%	47 775	43.6%	16 018	43.6%	47.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(18 530)	(20 280)	58 840		8 441		(6 842)		60 439		(875)		
Transfers recognised - capital	67 092	81 067	-	-	583	.9%	700	.9%	1 283	1.6%	3 437	5.1%	(79.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	48 562	60 787	58 840		9 024		(6 143)		61 722		2 562		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	48 562	60 787	58 840		9 024		(6 143)		61 722		2 562		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	48 562	60 787	58 840		9 024		(6 143)		61 722		2 562		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	48 562	60 787	58 840		9 024		(6 143)		61 722		2 562		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	113 245	126 440	20 771	18.3%	24 852	21.9%	19 233	15.2%	64 856	51.3%	10 610	34.0%	81.3%
National Government	67 092	81 067	18 703	27.9%	20 827	31.0%	14 268	17.6%	53 798	66.4%	4 977	55.6%	186.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	67 092	81 067	18 703	27.9%	20 827	31.0%	14 268	17.6%	53 798	66.4%	4 977	55.6%	186.7%
Borrowing	1 000	11 085	1 562	156.2%	2 282	228.2%	-	-	3 844	34.7%	-	-	-
Internally generated funds	45 154	34 289	506	1.1%	1 743	3.9%	4 965	14.5%	7 214	21.0%	5 632	15.1%	(11.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	113 245	126 440	20 771	18.3%	24 852	21.9%	19 233	15.2%	64 856	51.3%	10 610	34.0%	81.3%
Governance and Administration	12 518	13 586	115	.9%	191	1.5%	10	.1%	316	2.3%	1 694	15.1%	(99.4%)
Executive & Council	1 650	2 000	-	-	-	-	-	-	-	-	70	10.8%	(100.0%)
Budget & Treasury Office	665	465	-	-	-	-	-	-	-	-	-	11.7%	-
Corporate Services	10 203	11 121	115	1.1%	191	1.9%	10	.1%	316	2.8%	1 624	16.0%	(99.4%)
Community and Public Safety	10 478	11 718	213	2.0%	(129)	(1.2%)	297	2.5%	382	3.3%	596	4.8%	(50.1%)
Community & Social Services	990	490	-	-	-	-	-	-	-	-	16	.4%	(100.0%)
Sport And Recreation	8 613	4 786	-	-	24	.3%	129	2.7%	153	3.2%	481	9.5%	(73.2%)
Public Safety	875	6 442	213	24.4%	(153)	(17.5%)	168	2.6%	228	3.5%	98	.9%	71.0%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	53 713	39 517	10 389	19.3%	10 814	20.1%	10 584	26.8%	31 787	80.4%	4 745	24.0%	123.1%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	53 713	39 517	10 389	19.3%	10 814	20.1%	10 584	26.8%	31 787	80.4%	4 745	24.0%	123.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	36 537	59 369	10 054	27.5%	13 976	38.3%	8 341	14.1%	32 371	54.5%	3 575	50.3%	133.4%
Electricity	30 263	34 563	6 765	22.4%	6 192	20.5%	5 899	17.1%	18 855	54.6%	1 754	50.5%	236.3%
Water	2 503	2 503	-	-	5 671	226.6%	2 443	97.6%	8 114	324.2%	777	52.3%	214.3%
Waste Water Management	2 196	18 641	3 289	149.7%	-	-	-	-	3 289	17.6%	1 043	55.5%	(100.0%)
Waste Management	1 575	3 663	-	-	2 113	134.2%	-	-	2 113	57.7%	-	6.8%	-
Other	-	2 250	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	947 653	905 710	249 172	26.3%	221 052	23.3%	224 487	24.8%	694 711	76.7%	195 590	78.8%	14.8%
Property rates, penalties and collection charges	98 629	101 041	27 654	28.0%	24 560	24.9%	23 981	23.7%	76 196	75.4%	22 203	80.6%	8.0%
Service charges	623 231	563 025	129 143	20.7%	115 728	18.6%	106 082	18.8%	350 952	62.3%	118 522	66.0%	(10.5%)
Other revenue	15 429	31 949	12 685	82.2%	8 635	56.0%	21 801	68.2%	43 121	135.0%	17 290	207.6%	26.1%
Government - operating	131 694	133 173	55 349	42.0%	49 225	37.4%	32 986	24.8%	137 559	103.3%	30 836	101.2%	7.0%
Government - capital	59 592	68 592	23 636	39.7%	21 795	36.6%	38 943	56.8%	84 374	123.0%	5 755	98.7%	576.7%
Interest	19 078	7 930	704	3.7%	1 108	5.8%	696	8.8%	2 508	31.6%	985	21.8%	(29.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(822 251)	(815 389)	(254 988)	31.0%	(184 089)	22.4%	(200 334)	24.6%	(639 411)	78.4%	(199 042)	86.1%	.6%
Suppliers and employees	(819 709)	(812 553)	(254 354)	31.0%	(183 489)	22.4%	(199 736)	24.6%	(637 578)	78.5%	(192 239)	87.4%	3.9%
Finance charges	(2 541)	(2 836)	(634)	25.0%	(600)	23.6%	(598)	21.1%	(1 832)	64.6%	(195)	42.2%	206.1%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	(6 607)	57.8%	(100.0%)
Net Cash from/(used) Operating Activities	125 402	90 321	(5 816)	(4.6%)	36 963	29.5%	24 154	26.7%	55 300	61.2%	(3 451)	25.1%	(799.8%)
Cash Flow from Investing Activities													
Receipts	1 001	1 001	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	1 001	1 001	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(105 745)	(113 965)	(19 209)	18.2%	(24 952)	23.6%	(16 182)	14.2%	(60 343)	52.9%	(10 610)	35.8%	52.5%
Capital assets	(105 745)	(113 965)	(19 209)	18.2%	(24 952)	23.6%	(16 182)	14.2%	(60 343)	52.9%	(10 610)	35.8%	52.5%
Net Cash from/(used) Investing Activities	(104 744)	(112 964)	(19 209)	18.3%	(24 952)	23.8%	(16 182)	14.3%	(60 343)	53.4%	(10 610)	37.0%	52.5%
Cash Flow from Financing Activities													
Receipts	2 100	12 432	479	22.8%	195	9.3%	225	1.8%	899	7.2%	278	6.3%	(18.8%)
Short term loans	-	11 084	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 000	1 348	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 100	-	479	43.5%	195	17.7%	225	-	899	-	278	572.8%	(18.8%)
Payments	(4 489)	(3 671)	(217)	4.8%	(918)	20.4%	(483)	13.2%	(1 618)	44.1%	-	27.0%	(100.0%)
Repayment of borrowing	(4 489)	(3 671)	(217)	4.8%	(918)	20.4%	(483)	13.2%	(1 618)	44.1%	-	27.0%	(100.0%)
Net Cash from/(used) Financing Activities	(2 389)	8 761	262	(11.0%)	(723)	30.3%	(258)	(2.9%)	(719)	(8.2%)	278	3.6%	(192.9%)
Net Increase/(Decrease) in cash held	18 269	(13 882)	(24 764)	(135.6%)	11 288	61.8%	7 714	(55.6%)	(5 762)	41.5%	(13 783)	107.2%	(156.0%)
Cash/cash equivalents at the year begin:	732	14 345	14 345	1 959.8%	(10 418)	(1 423.3%)	870	6.1%	14 345	100.0%	13 539	103.3%	(93.6%)
Cash/cash equivalents at the year end:	19 001	464	(10 418)	(54.8%)	870	4.6%	8 583	1 851.7%	8 583	1 851.7%	(244)	(33.4%)	(3 614.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	27 488	4.6%	19 643	3.3%	16 015	2.7%	530 235	89.4%	593 382	57.3%	883	.1%	31 631
Trade and Other Receivables from Exchange Transactions - Electricity	14 435	20.7%	5 847	8.4%	2 999	4.3%	46 519	66.6%	69 800	6.7%	470	.7%	11 530
Receivables from Non-exchange Transactions - Property Rates	7 776	9.0%	4 299	5.0%	2 631	3.0%	72 061	83.1%	86 767	8.4%	2 122	2.4%	21 003
Receivables from Exchange Transactions - Waste Water Management	1 966	5.6%	1 217	3.5%	852	2.4%	30 807	88.4%	34 841	3.4%	-	-	-
Receivables from Exchange Transactions - Waste Management	2 464	5.0%	1 725	3.5%	1 337	2.7%	44 224	88.9%	49 750	4.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 361	1.9%	2 304	1.9%	2 187	1.8%	116 384	94.4%	123 236	11.9%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 044	5.2%	924	1.2%	1 007	1.3%	71 993	92.3%	77 968	7.5%	-	-	-
Total By Income Source	60 534	5.8%	35 961	3.5%	27 028	2.6%	912 222	88.1%	1 035 746	100.0%	3 476	.3%	64 164
Debtors Age Analysis By Customer Group													
Organs of State	1 093	3.7%	3 002	10.2%	1 144	3.9%	24 138	82.2%	29 377	2.8%	-	-	-
Commercial	20 355	12.2%	7 081	4.2%	5 276	3.2%	134 492	80.4%	167 204	16.1%	-	-	-
Households	39 086	4.7%	25 877	3.1%	20 608	2.5%	753 592	89.8%	839 164	81.0%	3 476	.4%	64 164
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	60 534	5.8%	35 961	3.5%	27 028	2.6%	912 222	88.1%	1 035 746	100.0%	3 476	.3%	64 164

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	15 769	100.0%	-	-	-	-	-	-	15 769	12.8%
Bulk Water	10 998	27.3%	-	-	-	-	29 261	72.7%	40 259	32.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 209	8.2%	1 505	2.4%	5 960	9.3%	51 141	80.1%	63 814	51.9%
Auditor-General	26	.8%	81	2.5%	232	7.3%	2 837	89.3%	3 176	2.6%
Other	-	-	-	-	-	-	-	-	-	-
Total	32 001	26.0%	1 586	1.3%	6 192	5.0%	83 239	67.7%	123 018	100.0%

Contact Details

Municipal Manager	Mr Stephen Mzilozi Molala	016 973 8313
Financial Manager	Mr Ahmed Lambat	016 973 8312

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MAFUBE (FS205)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	195 793	195 793	54 960	28.1%	41 396	21.1%	38 788	19.8%	135 144	69.0%	52 565	72.4%	(26.2%)
Property rates	27 149	27 149	7 050	26.0%	6 340	23.4%	5 947	21.9%	19 337	71.2%	5 575	63.8%	6.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	23 099	23 099	2 599	11.2%	2 599	11.2%	2 599	11.2%	7 796	33.7%	8 177	91.8%	(68.2%)
Service charges - sanitation revenue	17 776	17 776	2 000	11.2%	2 000	11.2%	2 000	11.2%	5 999	33.7%	4 330	73.5%	(53.8%)
Service charges - refuse revenue	12 907	12 907	1 452	11.2%	1 452	11.2%	1 452	11.2%	4 356	33.7%	3 148	73.0%	(53.9%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	2 622	2 536 683.0%	(100.0%)
Rental of facilities and equipment	291	291	10	3.6%	42	14.5%	90	30.9%	143	49.0%	90	75.5%	-
Interest earned - external investments	613	613	145	23.6%	145	23.6%	145	23.6%	434	70.8%	145	66.2%	-
Interest earned - outstanding debtors	25 861	25 861	5 817	22.5%	4 037	15.6%	3 732	14.4%	13 586	52.5%	3 624	40.9%	3.0%
Dividends received	3 342	3 342	-	-	-	-	-	-	-	-	-	-	-
Fines	750	750	188	25.0%	188	25.0%	188	25.0%	563	75.0%	1 366	96.2%	(86.3%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	81 524	81 524	34 854	42.8%	24 080	29.5%	21 661	26.6%	80 594	98.9%	22 529	69.6%	(3.9%)
Other own revenue	2 480	2 480	847	34.1%	514	20.7%	974	39.3%	2 335	94.2%	960	118.4%	1.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	186 259	186 259	37 486	20.1%	32 291	17.3%	58 008	31.1%	127 785	68.6%	51 653	67.8%	12.3%
Employee related costs	87 530	87 530	19 349	22.1%	19 349	22.1%	19 349	22.1%	58 047	66.3%	20 194	67.1%	(4.2%)
Remuneration of councillors	5 926	5 926	1 286	21.7%	1 286	21.7%	1 286	21.7%	3 857	65.1%	1 613	80.4%	(20.3%)
Debt impairment	1 900	1 900	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-
Finance charges	3 211	3 211	285	8.9%	285	8.9%	285	8.9%	855	26.6%	1 283	116.7%	(77.8%)
Bulk purchases	6 000	6 000	1 800	30.0%	1 000	16.7%	1 200	20.0%	4 000	66.7%	-	33.3%	(100.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	316	49.8%	(100.0%)
Transfers and grants	5 253	5 253	1 313	25.0%	1 313	25.0%	1 313	25.0%	3 939	75.0%	2 500	72.5%	(47.5%)
Other expenditure	74 940	74 940	13 453	18.0%	9 058	12.1%	34 575	46.1%	57 086	76.2%	25 747	71.4%	34.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	9 534	9 534	17 474		9 105		(19 221)		7 359		912		
Transfers recognised - capital	32 422	32 422	10 565	32.6%	8 535	26.3%	667	2.1%	19 767	61.0%	5 378	117.1%	(87.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	41 956	41 956	28 039		17 641		(18 554)		27 125		6 290		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	41 956	41 956	28 039		17 641		(18 554)		27 125		6 290		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	41 956	41 956	28 039		17 641		(18 554)		27 125		6 290		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	41 956	41 956	28 039		17 641		(18 554)		27 125		6 290		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	41 932	41 932	5 778	13.8%	-	-	2 406	5.7%	8 184	19.5%	458	41.7%	426.0%
National Government	31 942	31 942	5 778	18.1%	-	-	1 500	4.7%	7 278	22.8%	119	50.5%	1 161.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 942	31 942	5 778	18.1%	-	-	1 500	4.7%	7 278	22.8%	119	50.5%	1 161.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 990	9 990	-	-	-	-	906	9.1%	906	9.1%	339	20.0%	167.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	41 932	41 932	5 778	13.8%	-	-	2 406	5.7%	8 184	19.5%	458	41.7%	426.0%
Governance and Administration	4 290	4 290	-	-	-	-	-	-	-	-	30	2.7%	(100.0%)
Executive & Council	1 700	1 700	-	-	-	-	-	-	-	-	30	.7%	(100.0%)
Budget & Treasury Office	200	200	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	2 390	2 390	-	-	-	-	-	-	-	-	-	5.3%	-
Community and Public Safety	4 527	4 527	-	-	-	-	906	20.0%	906	20.0%	-	14.3%	(100.0%)
Community & Social Services	2 200	2 200	-	-	-	-	906	41.2%	906	41.2%	-	12.1%	(100.0%)
Sport And Recreation	2 327	2 327	-	-	-	-	-	-	-	-	-	13.5%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	1 256.3%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	6.1%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	6.1%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	33 024	33 024	5 778	17.5%	-	-	1 500	4.5%	7 278	22.0%	428	73.2%	250.4%
Electricity	14 000	14 000	1 338	9.6%	-	-	-	-	1 338	9.6%	119	206.6%	(100.0%)
Water	2 251	2 251	-	-	-	-	-	-	-	-	-	12.0%	-
Waste Water Management	16 773	16 773	4 440	26.5%	-	-	1 500	8.9%	5 940	35.4%	309	38.6%	385.2%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	91	91	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	198 635	233 615	50 968	25.7%	31 838	16.0%	30 662	13.1%	113 468	48.6%	49 653	64.2%	(38.2%)
Property rates, penalties and collection charges	27 149	27 149	3 386	12.5%	1 966	7.2%	2 132	7.9%	7 484	27.6%	6 335	70.6%	(66.4%)
Service charges	24 202	53 782	2 735	11.3%	2 427	10.0%	1 764	3.3%	6 925	12.9%	4 673	29.5%	(62.3%)
Other revenue	3 521	2 922	6 666	189.3%	12 131	344.5%	6 890	235.8%	25 687	879.2%	5 198	84.0%	32.6%
Government - operating	81 524	87 524	34 182	41.9%	14 314	17.6%	19 304	22.1%	67 800	77.5%	27 447	95.6%	(29.7%)
Government - capital	32 422	32 422	4 000	12.3%	1 000	3.1%	572	1.8%	5 572	17.2%	6 000	81.2%	(90.5%)
Interest	26 475	26 475	-	-	-	-	-	-	-	-	-	-	-
Dividends	3 342	3 342	-	-	-	-	-	-	-	-	-	-	-
Payments	(186 259)	(191 782)	(98 782)	53.0%	(56 976)	30.6%	(53 944)	28.1%	(209 701)	109.3%	(76 559)	88.5%	(29.5%)
Suppliers and employees	(177 796)	(183 318)	(98 135)	55.2%	(56 976)	32.0%	(53 944)	29.4%	(209 055)	114.0%	(76 559)	95.2%	(29.5%)
Finance charges	(3 211)	(3 211)	-	-	-	-	-	-	-	-	-	5.1%	-
Transfers and grants	(5 253)	(5 253)	(646)	12.3%	-	-	-	-	(646)	12.3%	-	-	-
Net Cash from/(used) Operating Activities	12 376	41 833	(47 813)	(386.3%)	(25 138)	(203.1%)	(23 282)	(55.7%)	(96 233)	(230.0%)	(26 906)	(62.6%)	(13.5%)
Cash Flow from Investing Activities													
Receipts	-	-	47 904	-	25 148	-	23 482	-	96 534	-	27 240	-	(13.8%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	47 904	-	25 148	-	23 482	-	96 534	-	27 240	-	(13.8%)
Payments	(41 932)	(41 932)	-	-	-	-	-	-	-	-	(458)	41.6%	(100.0%)
Capital assets	(41 932)	(41 932)	-	-	-	-	-	-	-	-	(458)	41.6%	(100.0%)
Net Cash from/(used) Investing Activities	(41 932)	(41 932)	47 904	(114.2%)	25 148	(60.0%)	23 482	(56.0%)	96 534	(230.2%)	26 782	(61.4%)	(12.3%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	300	(150)	-	-	-	-	-	(150)	(50.0%)	-	-	-
Repayment of borrowing	-	300	(150)	-	-	-	-	-	(150)	(50.0%)	-	-	-
Net Cash from/(used) Financing Activities	-	300	(150)	-	-	-	-	-	(150)	(50.0%)	-	-	-
Net Increase/(Decrease) in cash held	(29 556)	202	(59)	.2%	10	-	200	99.3%	151	75.1%	(124)	(368.0%)	(261.9%)
Cash/cash equivalents at the year begin:	-	-	89	-	30	-	40	-	89	-	204	100.0%	(80.4%)
Cash/cash equivalents at the year end:	(29 556)	202	30	(.1%)	40	(.1%)	240	119.2%	240	119.2%	80	10.8%	198.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	3 911	3.8%	3 531	3.4%	2 873	2.8%	92 873	90.0%	103 189	29.1%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	2 852	100.0%	2 852	.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 748	6.2%	2 032	7.2%	1 519	5.4%	22 881	81.2%	28 180	8.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 615	2.2%	1 589	2.2%	1 562	2.1%	67 937	93.4%	72 702	20.5%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 171	1.9%	1 152	1.9%	1 133	1.9%	56 806	94.3%	60 263	17.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 659	3.0%	2 606	3.0%	2 506	2.8%	80 442	91.2%	88 213	24.9%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	142	(13.2%)	137	(12.6%)	128	(11.8%)	(1 490)	137.6%	(1 083)	(.3%)	-	-	-
Total By Income Source	11 247	3.2%	11 047	3.1%	9 720	2.7%	322 301	91.0%	354 316	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	844	24.8%	131	3.9%	154	4.5%	2 271	66.8%	3 400	1.0%	-	-	-
Commercial	970	7.1%	1 187	8.6%	513	3.7%	11 083	80.6%	13 754	3.9%	-	-	-
Households	4 943	2.3%	5 014	2.4%	4 366	2.0%	198 713	93.3%	213 037	60.1%	-	-	-
Other	4 489	3.6%	4 714	3.8%	4 687	3.8%	110 235	88.8%	124 125	35.0%	-	-	-
Total By Customer Group	11 247	3.2%	11 047	3.1%	9 720	2.7%	322 301	91.0%	354 316	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	2 347	2.2%	2 229	2.1%	2 413	2.3%	97 668	93.3%	104 657	29.4%
Bulk Water	2 192	1.7%	2 192	1.7%	2 192	1.7%	123 853	95.0%	130 429	36.6%
PAYE deductions	820	5.0%	947	5.7%	985	6.0%	13 752	83.3%	16 503	4.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	975	2.2%	990	2.2%	1 005	2.2%	41 813	93.4%	44 783	12.6%
Loan repayments	-	-	-	-	-	-	692	100.0%	692	.2%
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	89	.8%	127	1.1%	314	2.7%	11 008	95.4%	11 537	3.2%
Other	1 958	4.1%	2 368	5.0%	2 556	5.4%	40 499	85.5%	47 380	13.3%
Total	8 381	2.4%	8 853	2.5%	9 463	2.7%	329 285	92.5%	355 982	100.0%

Contact Details

Municipal Manager	Mr Andrew Hlubi	058 813 9702
Financial Manager	Mrs P Rametse	058 813 9703

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: FEZILE DABI (DC20)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	149 547	151 106	62 428	41.7%	38 675	25.9%	49 048	32.5%	150 151	99.4%	2 725	74.7%	1 700.2%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	3 700	4 387	597	16.1%	232	6.3%	1 935	44.1%	2 764	63.0%	2 639	69.5%	(26.7%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	145 547	145 547	61 609	42.3%	38 042	26.1%	46 015	31.6%	145 666	100.1%	-	75.5%	(100.0%)
Other own revenue	300	1 172	223	74.2%	401	133.6%	1 098	93.7%	1 721	146.9%	86	42.5%	1 178.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	151 616	165 165	35 397	23.3%	42 109	27.8%	34 479	20.9%	111 986	67.8%	22 653	53.2%	52.2%
Employee related costs	89 066	88 148	21 088	23.7%	21 410	24.0%	20 900	23.7%	63 398	71.9%	13 191	60.4%	58.4%
Remuneration of councillors	7 541	7 391	1 075	14.3%	1 629	21.6%	1 478	20.0%	4 182	56.6%	1 238	56.2%	19.4%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 500	5 500	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	1 996	2 618	-	-	-	-	-	-	-	-	-	-	-
Contracted services	5 150	4 928	2 148	41.7%	1 598	31.0%	797	16.2%	4 543	92.2%	2 204	51.9%	(63.8%)
Transfers and grants	2 119	-	-	-	670	31.6%	354	-	1 024	-	1 156	18.5%	(69.3%)
Other expenditure	40 244	56 580	11 085	27.5%	16 803	41.8%	10 950	19.4%	38 838	68.6%	4 864	59.2%	125.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 069)	(14 059)	27 031		(3 434)		14 569		38 165		(19 928)		
Transfers recognised - capital	21 421	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	19 352	(14 059)	27 031		(3 434)		14 569		38 165		(19 928)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	19 352	(14 059)	27 031		(3 434)		14 569		38 165		(19 928)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	19 352	(14 059)	27 031		(3 434)		14 569		38 165		(19 928)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	19 352	(14 059)	27 031		(3 434)		14 569		38 165		(19 928)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	3 330	3 702	382	11.5%	477	14.3%	105	2.8%	965	26.1%	2 494	52.6%	(95.8%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 330	3 702	382	11.5%	477	14.3%	105	2.8%	965	26.1%	2 494	52.6%	(95.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	3 330	3 702	382	11.5%	477	14.3%	105	2.8%	965	26.1%	2 494	52.6%	(95.8%)
Governance and Administration	1 400	1 882	-	-	38	2.7%	65	3.4%	103	5.5%	201	18.8%	(68.0%)
Executive & Council	-	52	-	-	6	-	-	-	6	11.3%	-	-	-
Budget & Treasury Office	1 400	1 400	-	-	-	-	-	-	-	-	(6)	(1.0%)	(100.0%)
Corporate Services	-	430	-	-	32	-	65	15.0%	97	22.5%	207	24.5%	(68.9%)
Community and Public Safety	910	910	-	-	-	-	-	-	-	-	1 595	129.4%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	910	910	-	-	-	-	-	-	-	-	1 595	129.4%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20	910	382	1 912.2%	439	2 194.1%	41	4.5%	862	94.7%	698	15 631.4%	(94.2%)
Planning and Development	20	910	382	1 912.2%	439	2 194.1%	41	4.5%	862	94.7%	698	-	(94.2%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 000	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	1 000	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	170 968	151 106	62 728	36.7%	38 675	22.6%	47 852	31.7%	149 255	98.8%	47 790	104.2%	.1%
Property rates, penalties and collection charges	-	1 172	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	300	-	223	74.2%	401	133.6%	1 074	-	1 697	-	10 030	414.8%	(89.3%)
Government - operating	145 547	145 547	61 909	42.5%	38 042	26.1%	44 896	30.8%	144 847	99.5%	35 034	99.6%	28.1%
Government - capital	21 421	-	-	-	-	-	-	-	-	-	-	-	-
Interest	3 700	4 387	597	16.1%	232	6.3%	1 883	42.9%	2 711	61.8%	2 725	71.3%	(30.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(173 036)	(159 132)	(35 597)	20.6%	(42 109)	24.3%	(33 013)	20.7%	(110 719)	69.6%	(36 473)	59.8%	(9.5%)
Suppliers and employees	(149 496)	(157 013)	(35 536)	23.8%	(41 439)	27.7%	(32 659)	20.8%	(109 634)	69.8%	(35 025)	57.8%	(6.8%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(23 540)	(2 119)	(62)	.3%	(670)	2.8%	(354)	16.7%	(1 086)	51.2%	(1 448)	-	(75.5%)
Net Cash from/(used) Operating Activities	(2 068)	(8 027)	27 131	(1 312.0%)	(3 434)	166.1%	14 839	(184.9%)	38 535	(480.1%)	11 317	(80.3%)	31.1%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 330)	(3 702)	(152)	4.6%	(477)	14.3%	(1 800)	48.6%	(2 429)	65.6%	(2 494)	55.4%	(27.9%)
Capital assets	(3 330)	(3 702)	(152)	4.6%	(477)	14.3%	(1 800)	48.6%	(2 429)	65.6%	(2 494)	55.4%	(27.9%)
Net Cash from/(used) Investing Activities	(3 330)	(3 702)	(152)	4.6%	(477)	14.3%	(1 800)	48.6%	(2 429)	65.6%	(2 494)	55.4%	(27.9%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(5 398)	(11 729)	26 978	(499.8%)	(3 911)	72.5%	13 039	(111.2%)	36 107	(307.8%)	8 822	(63.3%)	47.8%
Cash/cash equivalents at the year begin:	82 668	102 771	139 476	168.7%	166 455	201.4%	162 544	158.2%	139 476	135.7%	136 022	-	19.5%
Cash/cash equivalents at the year end:	77 270	91 043	166 455	215.4%	162 544	210.4%	175 583	192.9%	175 583	192.9%	144 845	(261.2%)	21.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms Lindi Molibeli	016 970 8607
Financial Manager	Mr Gcobani Mashiyi	016 970 8625

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: EKURHULENI METRO (EKU)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	32 378 969	32 374 950	9 378 523	29.0%	8 047 337	24.9%	7 302 269	22.6%	24 728 129	76.4%	7 399 727	79.7%	(1.3%)
Property rates	4 661 284	4 661 284	1 108 799	23.8%	1 171 120	25.1%	1 158 612	24.9%	3 438 532	73.8%	974 892	76.6%	18.8%
Property rates - penalties and collection charges	133 973	133 973	19 685	14.7%	16 219	12.1%	14 164	10.6%	50 067	37.4%	2 906	76.6%	387.4%
Service charges - electricity revenue	13 458 637	13 458 637	4 150 248	30.8%	3 084 848	22.9%	2 843 512	21.1%	10 078 608	74.9%	2 737 222	72.1%	3.9%
Service charges - water revenue	4 260 889	4 212 303	972 781	22.8%	1 210 317	28.4%	834 936	19.8%	3 018 033	71.6%	982 120	79.5%	(15.0%)
Service charges - sanitation revenue	1 646 274	1 694 860	647 583	39.3%	270 960	16.5%	300 810	17.7%	1 219 353	71.9%	321 755	73.4%	(6.5%)
Service charges - refuse revenue	1 486 709	1 486 709	352 360	23.7%	352 351	23.7%	397 294	26.7%	1 102 005	74.1%	320 485	72.3%	24.0%
Service charges - other	136 757	106 757	17 396	12.7%	14 786	10.8%	14 337	13.4%	46 519	43.6%	16 873	55.3%	(15.0%)
Rental of facilities and equipment	65 479	65 599	16 273	24.9%	16 291	24.9%	17 391	26.5%	49 954	76.2%	14 972	68.5%	16.2%
Interest earned - external investments	322 080	322 080	119 711	37.2%	132 660	41.2%	149 098	46.3%	401 469	124.6%	532 041	249.0%	(72.0%)
Interest earned - outstanding debtors	344 563	344 563	118 953	34.5%	68 066	19.8%	59 888	17.4%	246 907	71.7%	89 169	130.2%	(32.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	274 237	289 237	53 082	19.4%	62 811	22.9%	59 298	20.5%	175 192	60.6%	53 312	93.9%	11.2%
Licences and permits	59 052	59 052	13 000	22.0%	12 861	21.8%	12 524	21.2%	38 386	65.0%	11 156	68.2%	12.3%
Agency services	304 932	304 932	75 365	24.7%	63 739	20.9%	44 890	14.7%	183 995	60.3%	69 386	75.8%	(35.3%)
Transfers recognised - operational	3 502 418	3 513 278	1 144 239	32.7%	1 013 941	28.9%	827 800	23.6%	2 985 980	85.0%	749 599	90.6%	10.4%
Other own revenue	1 716 684	1 716 684	569 047	33.1%	556 367	32.4%	567 714	33.1%	1 693 128	98.6%	523 840	101.9%	8.4%
Gains on disposal of PPE	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	32 378 197	32 358 177	7 751 495	23.9%	7 585 732	23.4%	7 094 799	21.9%	22 432 027	69.3%	6 411 770	72.4%	10.7%
Employee related costs	6 515 448	6 244 842	1 513 114	23.2%	1 544 157	23.7%	1 529 378	24.5%	4 586 648	73.4%	1 405 541	74.9%	8.8%
Remuneration of councillors	126 553	126 553	27 223	21.5%	29 478	23.3%	32 695	25.8%	89 396	70.6%	29 328	67.5%	11.5%
Debt impairment	1 468 871	1 468 871	367 218	25.0%	367 218	25.0%	367 218	25.0%	1 101 653	75.0%	358 891	75.2%	2.3%
Depreciation and asset impairment	1 805 346	1 805 346	451 337	25.0%	451 337	25.0%	451 337	25.0%	1 354 010	75.0%	407 290	84.2%	10.8%
Finance charges	662 383	663 333	113 679	17.2%	170 193	25.7%	112 345	16.9%	396 217	59.7%	104 776	58.7%	7.2%
Bulk purchases	12 489 022	12 488 950	3 766 965	30.2%	2 684 862	21.5%	2 692 805	21.6%	9 144 632	73.2%	2 509 551	62.9%	7.3%
Other Materials	2 934 165	2 975 641	425 353	14.5%	664 689	22.7%	558 119	18.8%	1 648 161	55.4%	515 394	113.4%	8.3%
Contracted services	1 074 371	1 132 380	158 771	14.8%	248 985	23.2%	258 186	22.8%	665 942	58.8%	203 767	102.6%	26.7%
Transfers and grants	1 941 318	2 125 735	414 862	21.4%	685 134	35.3%	344 009	16.2%	1 444 006	67.9%	228 563	76.8%	50.5%
Other expenditure	3 345 719	3 326 524	512 975	15.3%	739 681	22.1%	748 707	22.5%	2 001 363	60.2%	648 669	51.4%	15.4%
Loss on disposal of PPE	15 000	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	773	16 773	1 627 027		461 605		207 470		2 296 102		987 956		
Transfers recognised - capital	1 876 755	1 797 686	226 674	12.1%	367 022	19.6%	249 205	13.9%	842 901	46.9%	282 725	38.6%	(11.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	(32 500)	65.6%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	1 877 528	1 814 459	1 853 702		828 626		456 675		3 139 003		1 238 181		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 877 528	1 814 459	1 853 702		828 626		456 675		3 139 003		1 238 181		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 877 528	1 814 459	1 853 702		828 626		456 675		3 139 003		1 238 181		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 877 528	1 814 459	1 853 702		828 626		456 675		3 139 003		1 238 181		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	5 130 961	5 103 440	368 807	7.2%	833 087	16.2%	706 744	13.8%	1 908 637	37.4%	508 666	38.9%	38.9%
National Government	1 850 283	1 766 827	208 188	11.3%	372 876	20.2%	245 380	13.9%	826 443	46.8%	280 164	39.6%	(12.4%)
Provincial Government	26 473	30 859	-	-	10 151	38.3%	12 387	40.1%	22 537	73.0%	2 079	15.0%	495.9%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	1 876 755	1 797 686	208 188	11.1%	383 026	20.4%	257 766	14.3%	848 981	47.2%	282 242	39.2%	(8.7%)
Borrowing	1 790 950	1 856 087	41 245	2.3%	174 594	9.7%	199 113	10.7%	414 951	22.4%	66 218	30.1%	200.7%
Internally generated funds	1 463 256	1 449 667	119 374	8.2%	275 466	18.8%	249 865	17.2%	644 705	44.5%	160 205	43.3%	56.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	5 130 961	5 103 440	368 807	7.2%	833 087	16.2%	706 744	13.8%	1 908 637	37.4%	508 666	38.9%	38.9%
Governance and Administration	916 506	1 084 457	167 148	18.2%	127 396	13.9%	146 198	13.5%	440 741	40.6%	84 984	47.5%	72.0%
Executive & Council	385 900	437 966	77 560	20.1%	5 200	1.3%	41 605	9.5%	124 366	28.4%	2 547	68.4%	1 533.5%
Budget & Treasury Office	223 991	220 376	15 466	6.9%	35 495	15.8%	25 040	11.4%	76 001	34.5%	45 402	43.5%	(44.8%)
Corporate Services	306 616	426 116	74 121	24.2%	86 701	28.3%	79 552	18.7%	240 374	56.4%	37 035	50.0%	114.8%
Community and Public Safety	1 121 277	1 349 767	52 866	4.7%	288 211	25.7%	146 383	10.8%	487 460	36.1%	161 145	33.6%	(9.2%)
Community & Social Services	180 750	164 602	10 012	5.5%	16 311	9.0%	21 745	13.2%	48 068	29.2%	21 499	21.2%	1.1%
Sport And Recreation	64 060	85 840	2 745	4.3%	27 320	42.6%	22 986	26.8%	53 052	61.8%	10 439	41.9%	120.2%
Public Safety	237 170	306 351	10 204	4.3%	46 692	19.7%	49 539	16.2%	106 435	34.7%	35 539	70.3%	39.4%
Housing	550 497	710 359	15 920	2.9%	180 572	32.8%	40 093	5.6%	236 586	33.3%	63 431	18.4%	(36.8%)
Health	88 800	82 613	13 986	15.7%	17 315	19.5%	12 019	14.5%	43 320	52.4%	30 237	69.7%	(60.3%)
Economic and Environmental Services	1 796 799	1 528 533	96 803	5.4%	262 643	14.6%	235 960	15.4%	595 407	39.0%	130 039	37.4%	81.5%
Planning and Development	253 850	147 485	61	-	11 197	4.4%	27 277	18.5%	38 536	26.1%	10 388	48.0%	162.6%
Road Transport	1 530 649	1 364 097	96 553	6.3%	250 187	16.3%	208 088	15.3%	554 828	40.7%	118 351	36.9%	75.8%
Environmental Protection	12 300	16 950	189	1.5%	1 258	10.2%	595	3.5%	2 043	12.1%	1 300	40.8%	(54.2%)
Trading Services	1 272 379	1 109 595	51 515	4.0%	154 206	12.1%	177 791	16.0%	383 512	34.6%	129 961	42.8%	36.8%
Electricity	648 829	648 829	21 946	3.4%	41 848	6.4%	117 632	18.1%	181 425	28.0%	45 903	47.4%	156.3%
Water	318 500	288 655	12 738	4.0%	54 680	17.2%	38 648	13.4%	106 066	36.7%	41 646	48.2%	(7.2%)
Waste Water Management	175 300	45 900	5 181	3.0%	18 681	10.7%	5 435	11.8%	29 297	63.8%	23 320	31.2%	(76.7%)
Waste Management	129 750	126 211	11 650	9.0%	38 997	30.1%	16 076	12.7%	66 723	52.9%	19 091	32.3%	(15.8%)
Other	24 000	31 088	474	2.0%	632	2.6%	412	1.3%	1 518	4.9%	2 537	17.6%	(83.8%)

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	32 460 381	32 377 292	7 100 904	21.9%	11 042 578	34.0%	6 813 447	21.0%	24 956 929	77.1%	5 926 623	66.4%	15.0%
Property rates, penalties and collection charges	4 459 590	4 459 590	1 017 035	22.8%	1 133 459	25.4%	1 089 112	24.4%	3 239 606	72.6%	953 304	84.0%	14.2%
Service charges	19 529 590	19 499 590	5 834 509	29.9%	5 366 230	27.5%	3 819 533	19.6%	15 020 272	77.0%	3 681 767	60.5%	3.7%
Other revenue	2 425 384	2 440 504	(977 621)	(40.3%)	3 016 231	124.4%	718 581	29.4%	2 757 192	113.0%	(361 982)	104.2%	(298.5%)
Government - operating	3 502 418	3 513 278	761 642	21.7%	958 539	27.4%	728 030	20.7%	2 448 212	69.7%	749 599	66.8%	(2.9%)
Government - capital	1 876 755	1 797 686	226 674	12.1%	367 392	19.6%	249 205	13.9%	843 271	46.9%	282 725	41.2%	(11.9%)
Interest	666 643	666 643	238 665	35.8%	200 726	30.1%	208 985	31.3%	648 377	97.3%	621 210	185.2%	(66.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(27 758 009)	(27 737 988)	(11 348 405)	40.9%	(8 906 316)	32.1%	(5 326 680)	19.2%	(25 581 400)	92.2%	(4 159 325)	61.5%	28.1%
Suppliers and employees	(25 154 308)	(13 851 230)	(10 725 497)	42.6%	(8 050 989)	32.0%	(4 870 325)	35.2%	(23 646 812)	170.7%	(3 814 232)	59.6%	27.7%
Finance charges	(662 383)	(8 629 819)	(113 679)	17.2%	(170 193)	25.7%	(112 345)	1.3%	(396 217)	4.6%	(104 776)	106.2%	7.2%
Transfers and grants	(1 941 318)	(5 256 939)	(509 229)	26.2%	(685 134)	35.3%	(344 009)	6.5%	(1 538 372)	29.3%	(240 317)	67.1%	43.1%
Net Cash from/(used) Operating Activities	4 702 372	4 639 304	(4 247 501)	(90.3%)	2 136 262	45.4%	1 486 768	32.0%	(624 471)	(13.5%)	1 767 298	101.4%	(15.9%)
Cash Flow from Investing Activities													
Receipts	287 437	287 437	4 099 289	1 426.2%	(62 399)	(21.7%)	1 026 365	357.1%	5 063 256	1 761.5%	(16 708)	10.4%	(6 243.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	(1 996)	-	-	-	-	-	(1 996)	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	287 437	287 437	4 101 286	1 426.8%	(62 399)	(21.7%)	1 026 365	357.1%	5 065 252	1 762.2%	(16 708)	10.4%	(6 243.0%)
Payments	(4 805 541)	(4 776 369)	(368 807)	7.7%	(833 087)	17.3%	(706 744)	14.8%	(1 908 637)	40.0%	(508 666)	39.3%	38.9%
Capital assets	(4 805 541)	(4 776 369)	(368 807)	7.7%	(833 087)	17.3%	(706 744)	14.8%	(1 908 637)	40.0%	(508 666)	39.3%	38.9%
Net Cash from/(used) Investing Activities	(4 518 103)	(4 488 932)	3 730 483	(82.6%)	(895 485)	19.8%	319 621	(7.1%)	3 154 619	(70.3%)	(525 374)	37.6%	(160.8%)
Cash Flow from Financing Activities													
Receipts	1 808 793	1 818 606	(12 899)	(.7%)	13 923	.8%	9 911	.5%	10 934	.6%	5 990	2.4%	65.5%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 790 950	1 800 763	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	17 842	17 842	(12 899)	(72.3%)	13 923	78.0%	9 911	55.5%	10 934	61.3%	5 990	154.1%	65.5%
Payments	(381 507)	(381 507)	(234 278)	61.4%	(162 655)	42.6%	(16 539)	4.3%	(413 472)	108.4%	(9 827)	55.5%	68.3%
Repayment of borrowing	(381 507)	(381 507)	(234 278)	61.4%	(162 655)	42.6%	(16 539)	4.3%	(413 472)	108.4%	(9 827)	55.5%	68.3%
Net Cash from/(used) Financing Activities	1 427 285	1 437 098	(247 177)	(17.3%)	(148 732)	(10.4%)	(6 628)	(.5%)	(402 538)	(28.0%)	(3 837)	(16.4%)	72.7%
Net Increase/(Decrease) in cash held	1 611 554	1 587 470	(764 195)	(47.4%)	1 092 044	67.8%	1 799 761	113.4%	2 127 610	134.0%	1 238 087	(727.7%)	45.4%
Cash/cash equivalents at the year begin:	7 701 376	6 701 376	7 701 376	100.0%	6 937 181	90.1%	8 029 225	119.8%	7 701 376	114.9%	8 447 732	161.0%	(5.0%)
Cash/cash equivalents at the year end:	9 312 930	8 288 846	6 937 181	74.5%	8 029 225	86.2%	9 828 986	118.6%	9 828 986	118.6%	9 685 818	214.8%	1.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	313 351	7.6%	157 932	3.8%	108 843	2.6%	3 543 604	85.9%	4 123 730	31.8%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	832 848	35.5%	125 096	5.3%	74 430	3.2%	1 316 198	56.0%	2 348 571	18.1%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	290 876	15.5%	81 365	4.3%	57 467	3.1%	1 451 342	77.2%	1 881 050	14.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	97 843	8.1%	43 825	3.6%	29 948	2.5%	1 032 148	85.7%	1 203 765	9.3%	-	-	-
Receivables from Exchange Transactions - Waste Management	97 952	7.8%	39 445	3.2%	34 205	2.7%	1 080 043	86.3%	1 251 645	9.7%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	948	1.0%	2 002	2.1%	1 911	2.1%	88 353	94.8%	93 215	.7%	-	-	-
Interest on Arrear Debtor Accounts	33 358	2.2%	21 386	1.4%	25 149	1.6%	1 460 989	94.8%	1 540 882	11.9%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	46 983	9.0%	14 685	2.8%	9 382	1.8%	453 465	86.5%	524 516	4.0%	-	-	-
Total By Income Source	1 714 160	13.2%	485 737	3.7%	341 337	2.6%	10 426 142	80.4%	12 967 376	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	55 464	34.9%	14 659	9.2%	6 031	3.8%	82 818	52.1%	158 973	1.2%	-	-	-
Commercial	966 786	30.2%	164 382	5.1%	107 436	3.4%	1 960 112	61.3%	3 198 716	24.7%	-	-	-
Households	685 467	7.3%	302 783	3.2%	225 169	2.4%	8 237 535	87.2%	9 450 954	72.9%	-	-	-
Other	6 443	4.1%	3 913	2.5%	2 700	1.7%	145 678	91.8%	158 734	1.2%	-	-	-
Total By Customer Group	1 714 160	13.2%	485 737	3.7%	341 337	2.6%	10 426 142	80.4%	12 967 376	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	697 784	100.0%	-	-	-	-	-	-	697 784	23.4%
Bulk Water	215 931	100.0%	-	-	-	-	-	-	215 931	7.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	14 300	100.0%	-	-	-	-	-	-	14 300	.5%
Trade Creditors	1 941 068	94.6%	86 093	4.2%	24 147	1.2%	-	-	2 051 308	68.8%
Auditor-General	680	100.0%	-	-	-	-	-	-	680	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 869 763	96.3%	86 093	2.9%	24 147	.8%	-	-	2 980 003	100.0%

Contact Details

Municipal Manager	Dr Imogen Mashazi	011 999 0481
Financial Manager	Mrs Ramasela Ganda	011 999 6514

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF JOHANNESBURG (JHB)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	46 175 187	45 394 466	11 375 947	24.6%	10 671 413	23.1%	10 220 485	22.5%	32 267 845	71.1%	9 791 501	69.8%	4.4%
Property rates	8 189 000	8 259 000	1 917 633	23.4%	2 006 577	24.5%	1 993 759	24.1%	5 917 969	71.7%	1 969 629	77.8%	1.2%
Property rates - penalties and collection charges	114 277	114 277	20 981	18.4%	22 448	19.6%	26 093	22.8%	69 522	60.8%	21 276	58.4%	22.6%
Service charges - electricity revenue	15 046 932	15 046 932	3 779 592	25.1%	3 267 243	21.7%	3 302 025	21.9%	10 348 860	68.8%	2 883 701	66.7%	14.5%
Service charges - water revenue	5 785 951	5 316 726	1 317 460	22.8%	1 291 552	22.3%	1 174 875	22.1%	3 783 886	71.2%	1 049 561	71.0%	11.9%
Service charges - sanitation revenue	3 425 653	3 544 484	795 198	23.2%	731 122	21.3%	766 405	21.6%	2 292 724	64.7%	653 228	66.0%	17.3%
Service charges - refuse revenue	1 364 135	1 442 337	329 981	24.2%	334 561	24.5%	324 361	22.5%	988 903	68.6%	332 087	79.0%	(2.3%)
Service charges - other	496 958	419 559	115 886	23.3%	140 486	28.3%	116 313	27.7%	372 685	88.8%	110 718	71.1%	5.1%
Rental of facilities and equipment	321 242	314 821	53 741	16.7%	59 573	18.5%	92 850	29.5%	206 164	65.5%	54 351	59.3%	70.8%
Interest earned - external investments	274 300	275 600	41 743	15.2%	43 576	15.9%	281 670	102.2%	366 989	133.2%	(77 500)	28.1%	(463.4%)
Interest earned - outstanding debtors	190 406	178 635	30 280	15.9%	46 529	24.4%	55 691	31.2%	132 500	74.2%	24 874	64.4%	123.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	990 868	515 418	158 919	16.0%	150 396	15.2%	(116 154)	(22.5%)	193 161	37.5%	270 688	69.9%	(142.9%)
Licences and permits	790	7 300	331	41.8%	651	82.3%	1 100	15.1%	2 081	28.5%	261	114.0%	321.7%
Agency services	663 431	676 534	154 196	23.2%	165 841	25.0%	139 949	20.7%	459 985	68.0%	156 978	70.5%	(10.8%)
Transfers recognised - operational	6 725 515	6 726 763	2 100 799	31.2%	1 889 837	28.1%	1 681 825	25.0%	5 672 460	84.3%	1 883 955	80.3%	(10.7%)
Other own revenue	2 560 729	2 531 080	559 207	21.8%	521 024	20.3%	379 725	15.0%	1 459 956	57.7%	457 693	46.4%	(17.0%)
Gains on disposal of PPE	25 000	25 000	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	45 305 416	45 293 151	11 203 131	24.7%	10 505 753	23.2%	10 011 835	22.1%	31 720 719	70.0%	9 343 536	68.4%	7.2%
Employee related costs	10 464 405	10 622 408	2 480 834	23.7%	2 732 826	26.1%	2 452 621	23.1%	7 666 281	72.2%	2 241 978	72.5%	9.4%
Remuneration of councillors	153 699	153 699	33 190	21.6%	34 760	22.6%	34 621	22.5%	102 571	66.7%	37 093	69.7%	(6.7%)
Debt impairment	3 286 247	3 088 401	778 584	23.7%	694 781	21.1%	770 062	24.9%	2 243 428	72.6%	1 219 686	91.7%	(36.9%)
Depreciation and asset impairment	3 567 343	3 567 343	679 802	19.1%	692 887	19.4%	697 212	19.5%	2 069 901	58.0%	618 802	50.8%	12.7%
Finance charges	2 321 693	2 321 728	501 450	21.6%	579 375	25.0%	565 191	24.3%	1 646 016	70.9%	267 068	58.0%	111.6%
Bulk purchases	15 323 211	15 206 278	4 813 087	31.4%	3 565 948	23.3%	3 147 877	20.7%	11 526 913	75.8%	2 872 360	71.7%	9.6%
Other Materials	51 589	51 589	-	-	(0)	-	-	-	(0)	-	-	-	-
Contracted services	3 485 542	3 634 276	598 908	17.2%	790 423	22.7%	858 666	23.6%	2 247 996	61.9%	712 058	54.7%	20.6%
Transfers and grants	464 426	460 106	97 413	21.0%	141 438	30.5%	77 975	16.9%	316 825	68.9%	57 055	54.2%	36.7%
Other expenditure	6 187 236	6 187 323	1 210 648	19.6%	1 264 107	20.4%	1 418 821	22.9%	3 893 577	62.9%	1 315 484	65.8%	7.9%
Loss on disposal of PPE	25	-	9 215	36 860.0%	9 207	36 828.9%	(11 211)	-	7 212	-	1 951	80 689.9%	(674.6%)
Surplus/(Deficit)	869 771	101 315	172 815		165 661		208 650		547 126		447 966		
Transfers recognised - capital	2 756 793	3 613 240	258 903	9.4%	795 733	28.9%	436 794	12.1%	1 491 430	41.3%	796 420	58.1%	(45.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	(0)	-	(0)	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	3 626 564	3 714 555	431 719		961 393		645 443		2 038 555		1 244 386		
Taxation	416 943	413 831	10 724	2.6%	11 046	2.6%	5 985	1.4%	27 754	6.7%	14 570	5.2%	(58.9%)
Surplus/(Deficit) after taxation	3 209 621	3 300 724	420 995		950 348		639 459		2 010 801		1 229 816		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 209 621	3 300 724	420 995		950 348		639 459		2 010 801		1 229 816		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 209 621	3 300 724	420 995		950 348		639 459		2 010 801		1 229 816		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	9 543 581	9 905 570	1 385 081	14.5%	1 203 273	12.6%	1 305 158	13.2%	3 893 511	39.3%	1 416 995	43.8%	(7.9%)
National Government	2 756 793	3 498 986	421 598	15.3%	360 037	13.1%	268 183	7.7%	1 049 818	30.0%	575 975	55.6%	(53.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	12 020	13.8%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 756 793	3 498 986	421 598	15.3%	360 037	13.1%	268 183	7.7%	1 049 818	30.0%	587 995	54.4%	(54.4%)
Borrowing	2 626 777	2 626 776	369 447	14.1%	530 275	20.2%	241 268	9.2%	1 140 990	43.4%	566 487	39.1%	(57.4%)
Internally generated funds	4 045 757	3 665 554	561 078	13.9%	180 286	4.5%	430 214	11.7%	1 171 578	32.0%	175 997	38.5%	144.4%
Public contributions and donations	114 254	114 254	32 958	28.8%	132 674	116.1%	365 493	319.9%	531 125	464.9%	86 515	43.3%	322.5%
Capital Expenditure Standard Classification	9 543 581	9 905 570	1 385 081	14.5%	1 203 273	12.6%	1 305 158	13.2%	3 893 511	39.3%	1 416 995	43.8%	(7.9%)
Governance and Administration	1 259 428	999 639	66 812	5.3%	25 139	2.0%	23 485	2.3%	115 436	11.5%	46 372	4.4%	(49.4%)
Executive & Council	210 420	257 694	47	-	3 902	1.9%	5 839	2.3%	9 788	3.8%	7 352	1.7%	(20.6%)
Budget & Treasury Office	3 047	3 061	37	1.2%	87	2.9%	349	11.4%	473	15.5%	106	11.9%	229.2%
Corporate Services	1 045 961	738 884	66 728	6.4%	21 150	2.0%	17 297	2.3%	105 175	14.2%	38 914	6.0%	(55.6%)
Community and Public Safety	2 165 339	2 179 378	269 937	12.5%	392 244	18.1%	387 745	17.8%	1 049 926	48.2%	390 210	52.2%	(.6%)
Community & Social Services	203 781	215 567	153	.1%	8 730	4.3%	29 068	13.5%	37 951	17.6%	7 656	9.8%	279.7%
Sport And Recreation	82 970	104 570	14 006	16.9%	19 533	23.5%	4 536	4.3%	38 075	36.4%	3 676	44.8%	23.4%
Public Safety	182 106	147 006	4 687	2.6%	(11 044)	(6.1%)	7 952	5.4%	1 595	1.1%	55 397	44.3%	(85.6%)
Housing	1 596 778	1 596 778	251 050	15.7%	373 476	23.4%	334 770	21.0%	959 296	60.1%	317 904	62.8%	5.3%
Health	99 704	115 457	41	-	1 549	1.6%	11 419	9.9%	13 009	11.3%	5 577	14.9%	104.8%
Economic and Environmental Services	3 880 172	3 941 845	546 806	14.1%	287 528	7.4%	411 123	10.4%	1 245 457	31.6%	502 367	41.7%	(18.2%)
Planning and Development	1 148 183	1 104 663	36 303	3.2%	73 374	6.4%	76 926	7.0%	186 603	16.9%	97 065	29.4%	(20.7%)
Road Transport	2 683 059	2 788 252	510 428	19.0%	213 396	8.0%	331 055	11.9%	1 054 879	37.8%	405 300	46.1%	(18.3%)
Environmental Protection	48 930	48 930	75	.2%	758	1.5%	3 142	6.4%	3 975	8.1%	3	34.5%	120 885.8%
Trading Services	2 238 642	2 784 708	501 526	22.4%	498 361	22.3%	482 805	17.3%	1 482 692	53.2%	478 046	65.0%	1.0%
Electricity	1 393 330	1 939 396	410 240	29.4%	381 794	27.4%	393 109	20.3%	1 185 143	61.1%	314 302	64.0%	25.1%
Water	441 982	441 982	84 346	19.1%	109 494	24.8%	86 260	19.5%	280 100	63.4%	148 801	96.7%	(42.0%)
Waste Water Management	294 654	294 654	-	-	-	-	-	-	-	-	-	-	-
Waste Management	108 676	108 676	6 940	6.4%	7 073	6.5%	3 436	3.2%	17 449	16.1%	14 944	66.6%	(77.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	45 437 004	49 427 770	13 130 003	28.9%	12 142 016	26.7%	12 074 640	24.4%	37 346 658	75.6%	12 634 812	88.0%	(4.4%)
Property rates, penalties and collection charges	7 851 647	7 939 919	1 685 970	21.5%	1 775 179	22.6%	1 740 192	21.9%	5 201 341	65.5%	1 716 640	77.0%	1.4%
Service charges	23 905 818	27 088 308	6 617 776	27.7%	6 171 117	25.8%	6 117 533	22.6%	18 906 426	69.8%	5 715 694	78.9%	7.0%
Other revenue	3 747 024	4 205 471	1 548 798	41.3%	1 207 545	32.2%	1 219 653	29.0%	3 975 997	94.5%	2 275 110	173.9%	(46.4%)
Government - operating	6 725 515	6 812 056	2 479 885	36.9%	1 925 970	28.6%	1 660 778	24.4%	6 066 633	89.1%	1 538 277	78.9%	8.0%
Government - capital	2 756 793	2 917 001	735 264	26.7%	1 006 241	36.5%	1 276 246	43.8%	3 017 751	103.5%	1 342 419	105.2%	(4.9%)
Interest	450 206	465 016	62 309	13.8%	55 963	12.4%	60 238	13.0%	178 510	38.4%	46 673	24.7%	29.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(37 843 751)	(41 354 868)	(13 564 585)	35.8%	(11 751 295)	31.1%	(9 251 592)	22.4%	(34 567 473)	83.6%	(10 064 076)	91.0%	(8.1%)
Suppliers and employees	(35 522 058)	(38 679 050)	(13 080 161)	36.8%	(10 715 270)	30.2%	(9 011 340)	23.3%	(32 806 771)	84.8%	(9 338 486)	89.9%	(3.5%)
Finance charges	(2 321 693)	(2 675 818)	(327 941)	14.1%	(886 265)	38.2%	(110 248)	4.1%	(1 324 455)	49.5%	(632 464)	93.1%	(82.6%)
Transfers and grants	-	-	(156 483)	-	(149 761)	-	(130 005)	-	(436 248)	-	(93 127)	-	39.6%
Net Cash from/(used) Operating Activities	7 593 253	8 072 902	(434 582)	(5.7%)	390 720	5.1%	2 823 047	35.0%	2 779 185	34.4%	2 570 736	66.6%	9.8%
Cash Flow from Investing Activities													
Receipts	(631 913)	1 914 824	608 251	(96.3%)	392 029	(62.0%)	199 041	10.4%	1 199 321	62.6%	383 638	5 032.1%	(48.1%)
Proceeds on disposal of PPE	24 975	24 970	608 251	2 435.4%	392 029	1 569.7%	199 041	797.1%	1 199 321	4 803.0%	383 638	14 833.9%	(48.1%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(46 285)	(42 530)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(610 603)	1 932 384	-	-	-	-	-	-	-	-	-	-	-
Payments	(9 066 400)	(9 064 440)	(2 992 009)	33.0%	(2 085 069)	23.0%	(816 414)	9.0%	(5 893 491)	65.0%	(1 112 726)	66.0%	(26.6%)
Capital assets	(9 066 400)	(9 064 440)	(2 992 009)	33.0%	(2 085 069)	23.0%	(816 414)	9.0%	(5 893 491)	65.0%	(1 112 726)	66.0%	(26.6%)
Net Cash from/(used) Investing Activities	(9 698 313)	(7 149 616)	(2 383 758)	24.6%	(1 693 040)	17.5%	(617 373)	8.6%	(4 694 170)	65.7%	(729 088)	19.3%	(15.3%)
Cash Flow from Financing Activities													
Receipts	2 626 777	1 964 049	1 725 000	65.7%	2 281 000	86.8%	-	-	4 006 000	204.0%	33 000	43.2%	(100.0%)
Short term loans	-	-	1 725 000	-	(225 000)	-	-	-	1 500 000	-	33 000	-	(100.0%)
Borrowing long term/refinancing	2 626 777	1 961 567	-	-	2 506 000	95.4%	-	-	2 506 000	127.8%	-	-	-
Increase (decrease) in consumer deposits	-	2 482	-	-	-	-	-	-	-	-	-	-	-
Payments	(584 417)	(3 263 121)	(18 140)	3.1%	(158 102)	27.1%	-	-	(176 242)	5.4%	(5 960)	68.3%	(100.0%)
Repayment of borrowing	(584 417)	(3 263 121)	(18 140)	3.1%	(158 102)	27.1%	-	-	(176 242)	5.4%	(5 960)	68.3%	(100.0%)
Net Cash from/(used) Financing Activities	2 042 360	(1 299 072)	1 706 860	83.6%	2 122 898	103.9%	-	-	3 829 758	(294.8%)	27 040	26.6%	(100.0%)
Net Increase/(Decrease) in cash held	(62 700)	(375 785)	(1 111 480)	1 772.7%	820 579	(1 308.7%)	2 205 675	(587.0%)	1 914 773	(509.5%)	1 868 687	(217.6%)	18.0%
Cash/cash equivalents at the year begin:	3 752 745	4 369 765	6 890 021	183.6%	5 778 540	154.0%	6 599 119	151.0%	6 890 021	157.7%	4 416 511	78.6%	49.4%
Cash/cash equivalents at the year end:	3 690 045	3 993 980	5 778 540	156.6%	6 599 119	178.8%	8 804 794	220.5%	8 804 794	220.5%	6 285 198	167.5%	40.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	422 614	8.4%	223 743	4.5%	135 040	2.7%	4 234 720	84.4%	5 016 116	27.1%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	829 863	19.8%	225 079	5.4%	151 201	3.6%	2 988 322	71.2%	4 194 464	22.7%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	376 604	8.9%	125 909	3.0%	43 144	1.0%	3 666 797	87.0%	4 212 454	22.8%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	281 743	8.4%	149 162	4.5%	90 027	2.7%	2 823 146	84.4%	3 344 077	18.1%	-	-	-
Receivables from Exchange Transactions - Waste Management	101 374	7.8%	69 601	5.4%	33 797	2.6%	1 087 228	84.2%	1 292 000	7.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(820)	(.2%)	7 133	1.6%	6 979	1.6%	435 029	97.0%	448 321	2.4%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 011 377	10.9%	800 628	4.3%	460 186	2.5%	15 235 241	82.3%	18 507 433	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	74 403	12.6%	(10 827)	(1.8%)	31 375	5.3%	493 352	83.9%	588 304	3.2%	-	-	-
Commercial	1 425 819	22.2%	216 628	3.4%	295 431	4.6%	4 484 252	69.8%	6 422 131	34.7%	-	-	-
Households	511 975	4.6%	587 693	5.3%	126 402	1.1%	9 822 674	88.9%	11 048 743	59.7%	-	-	-
Other	(820)	(.2%)	7 133	1.6%	6 979	1.6%	434 963	97.0%	448 256	2.4%	-	-	-
Total By Customer Group	2 011 377	10.9%	800 628	4.3%	460 186	2.5%	15 235 241	82.3%	18 507 433	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	962 073	100.0%	-	-	-	-	-	-	962 073	32.6%
Bulk Water	349 319	100.0%	-	-	-	-	-	-	349 319	11.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	515 349	94.5%	2 637	.5%	1 713	.3%	25 576	4.7%	545 275	18.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 089 939	99.7%	2 920	.3%	62	-	622	.1%	1 093 543	37.1%
Total	2 916 680	98.9%	5 557	.2%	1 775	.1%	26 198	.9%	2 950 210	100.0%

Contact Details

Municipal Manager	Dr L Ndhivo	011 407 7309
Financial Manager	Mr Reggie Bogo	011 358 3618

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF TSHWANE (TSH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	30 209 869	29 790 048	8 414 012	27.9%	7 087 111	23.5%	6 606 875	22.2%	22 107 998	74.2%	6 291 635	74.5%	5.0%
Property rates	5 764 124	5 884 124	1 475 960	25.6%	1 405 523	24.4%	1 518 486	25.8%	4 399 969	74.8%	1 298 016	74.2%	17.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	11 445 635	10 960 753	3 711 731	32.4%	2 491 619	21.8%	1 839 885	16.8%	8 043 236	73.4%	2 162 360	68.6%	(14.9%)
Service charges - water revenue	4 075 549	3 686 131	835 873	20.5%	828 741	20.3%	855 346	23.2%	2 519 960	68.4%	811 319	73.4%	5.4%
Service charges - sanitation revenue	937 495	837 489	210 031	22.4%	209 081	22.3%	212 529	25.4%	631 640	75.4%	184 222	67.9%	15.4%
Service charges - refuse revenue	1 261 245	1 281 245	322 280	25.6%	309 870	24.6%	333 584	26.0%	965 733	75.4%	284 211	75.0%	17.4%
Service charges - other	-	-	-	-	348	-	609	-	957	-	-	-	(100.0%)
Rental of facilities and equipment	136 321	141 383	27 218	20.0%	32 587	23.9%	36 860	26.1%	96 665	68.4%	35 591	83.1%	3.6%
Interest earned - external investments	43 089	45 089	19 939	46.3%	20 191	46.9%	34 374	76.2%	74 503	165.2%	13 031	82.1%	163.8%
Interest earned - outstanding debtors	238 451	445 861	131 570	55.2%	146 274	61.3%	157 624	35.4%	435 467	97.7%	100 505	165.8%	56.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	198 658	303 348	58 995	29.7%	96 605	48.6%	122 197	40.3%	277 796	91.6%	1 324	67.9%	9 130.8%
Licences and permits	60 564	50 895	8 922	14.7%	13 160	21.7%	11 552	22.7%	33 633	66.1%	11 810	56.7%	(2.2%)
Agency services	9 299	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	4 240 323	4 206 723	1 434 867	33.8%	1 316 699	31.1%	1 277 547	30.4%	4 029 113	95.8%	1 098 899	102.1%	16.3%
Other own revenue	1 799 117	997 007	176 627	9.8%	216 415	12.0%	206 283	20.7%	599 324	60.1%	290 347	46.4%	(29.0%)
Gains on disposal of PPE	-	950 000	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	28 281 950	28 651 835	6 144 103	21.7%	6 802 953	24.1%	6 164 900	21.5%	19 111 956	66.7%	5 978 008	73.7%	3.1%
Employee related costs	7 622 096	8 032 194	1 938 916	25.4%	1 942 943	25.5%	1 955 002	24.3%	5 836 860	72.7%	1 865 359	77.6%	4.8%
Remuneration of councillors	125 834	125 828	28 169	22.4%	29 899	23.8%	28 657	22.8%	86 725	68.9%	31 454	78.2%	(8.9%)
Debt impairment	908 053	1 065 302	246 752	27.2%	250 391	27.6%	326 009	30.6%	823 152	77.3%	66 340	34.3%	391.4%
Depreciation and asset impairment	1 258 208	1 512 927	322 423	25.6%	348 626	27.7%	421 156	27.8%	1 092 205	72.2%	370 950	85.0%	13.5%
Finance charges	1 057 982	1 284 416	124 086	11.7%	429 588	40.6%	181 433	14.1%	735 106	57.2%	170 823	67.1%	6.2%
Bulk purchases	9 956 609	9 753 809	2 526 158	25.4%	2 154 348	21.6%	1 852 965	19.0%	6 533 470	67.0%	1 962 795	79.8%	(5.6%)
Other Materials	283 940	269 800	40 641	14.3%	53 823	19.0%	57 670	21.4%	152 133	56.4%	45 429	53.0%	26.9%
Contracted services	2 738 440	2 714 913	470 181	17.2%	844 036	30.8%	648 220	23.9%	1 962 438	72.3%	574 714	69.2%	12.8%
Transfers and grants	288 055	282 780	(243 755)	(84.6%)	43 176	15.0%	55 214	19.5%	(145 365)	(51.4%)	25 031	31.8%	120.6%
Other expenditure	4 042 732	3 609 864	691 028	17.1%	702 622	17.4%	637 720	17.7%	2 031 370	56.3%	867 392	66.9%	(26.5%)
Loss on disposal of PPE	1	1	(496)	(49 588.3%)	3 502	350 193.9%	856	85 649.8%	3 863	386 255.4%	(2 278)	(47 604.8%)	(137.6%)
Surplus/(Deficit)	1 927 919	1 138 213	2 269 909		284 158		441 974		2 996 041		313 628		
Transfers recognised - capital	2 370 209	2 416 086	216 305	9.1%	715 161	30.2%	415 783	17.2%	1 347 249	55.8%	476 845	58.2%	(12.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 298 127	3 554 299	2 486 213		999 319		857 758		4 343 290		790 472		
Taxation	(500)	500	-	-	150	(30.0%)	-	-	150	30.0%	-	-	-
Surplus/(Deficit) after taxation	4 298 627	3 553 799	2 486 213		999 169		857 758		4 343 140		790 472		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 298 627	3 553 799	2 486 213		999 169		857 758		4 343 140		790 472		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 298 627	3 553 799	2 486 213		999 169		857 758		4 343 140		790 472		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	4 465 209	4 465 209	280 755	6.3%	887 599	19.9%	548 010	12.3%	1 716 364	38.4%	643 513	52.5%	(14.8%)
National Government	2 331 654	2 331 654	215 340	9.2%	713 653	30.6%	379 514	16.3%	1 308 506	56.1%	488 305	59.2%	(22.3%)
Provincial Government	38 355	38 355	1 818	4.7%	18 229	47.5%	22 243	58.0%	42 289	110.3%	10 909	28.1%	103.9%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	200	200	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 370 209	2 370 209	217 157	9.2%	731 881	30.9%	401 757	17.0%	1 350 795	57.0%	499 214	58.6%	(19.5%)
Borrowing	1 000 000	1 000 000	58 779	5.9%	125 104	12.5%	127 981	12.8%	311 864	31.2%	116 886	48.7%	9.5%
Internally generated funds	985 000	985 000	336	-	5 019	.5%	3 806	.4%	9 161	.9%	6 354	4.6%	(40.1%)
Public contributions and donations	110 000	110 000	4 482	4.1%	25 594	23.3%	14 467	13.2%	44 544	40.5%	21 058	44.6%	(31.3%)
Capital Expenditure Standard Classification	4 465 209	4 465 209	280 755	6.3%	887 599	19.9%	548 010	12.3%	1 716 364	38.4%	643 513	52.5%	(14.8%)
Governance and Administration	368 484	368 484	28 895	7.8%	40 689	11.0%	33 206	9.0%	102 790	27.9%	48 730	52.0%	(31.9%)
Executive & Council	58 784	58 784	336	.6%	17 419	29.6%	19 505	33.2%	37 260	63.4%	26 308	58.0%	(25.9%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	54.6%	-
Corporate Services	309 700	309 700	28 559	9.2%	23 270	7.5%	13 702	4.4%	65 531	21.2%	22 422	49.8%	(38.9%)
Community and Public Safety	746 104	746 104	68 229	9.1%	287 268	38.5%	169 019	22.7%	524 517	70.3%	251 788	47.5%	(32.9%)
Community & Social Services	21 200	21 200	6 572	31.0%	2 182	10.3%	1 093	5.2%	9 846	46.4%	6 770	28.8%	(83.9%)
Sport And Recreation	103 000	103 000	17 115	16.6%	9 608	9.3%	4 079	4.0%	30 802	29.9%	24 485	25.7%	(83.3%)
Public Safety	41 000	41 000	420	1.0%	1 805	4.4%	23 188	56.6%	25 413	62.0%	1 884	26.8%	1 130.9%
Housing	537 704	537 704	42 039	7.8%	254 530	47.3%	119 115	22.2%	415 684	77.3%	199 823	52.5%	(40.4%)
Health	43 200	43 200	2 083	4.8%	19 144	44.3%	21 544	49.9%	42 771	99.0%	18 826	55.2%	14.4%
Economic and Environmental Services	1 293 506	1 293 506	142 588	11.0%	271 636	21.0%	195 684	15.1%	609 908	47.2%	201 376	50.4%	(2.8%)
Planning and Development	65 400	65 400	4 330	6.6%	13 891	21.2%	6 586	10.1%	24 807	37.9%	-	-	(100.0%)
Road Transport	1 225 106	1 225 106	138 257	11.3%	257 745	21.0%	189 099	15.4%	585 101	47.8%	201 376	52.2%	(6.1%)
Environmental Protection	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 024 615	2 024 615	41 043	2.0%	282 629	14.0%	146 153	7.2%	469 825	23.2%	140 893	61.0%	3.7%
Electricity	1 428 665	1 428 665	38 596	2.7%	99 596	7.0%	92 786	6.5%	230 978	16.2%	64 016	56.1%	44.9%
Water	100 500	100 500	-	-	18 250	18.2%	9 945	9.9%	28 195	28.1%	12 393	72.6%	(19.8%)
Waste Water Management	474 450	474 450	2 447	.5%	159 022	33.5%	40 691	8.6%	202 160	42.6%	61 864	62.0%	(34.2%)
Waste Management	21 000	21 000	-	-	5 760	27.4%	2 732	13.0%	8 492	40.4%	2 621	88.8%	4.2%
Other	32 500	32 500	-	-	5 377	16.5%	3 947	12.1%	9 324	28.7%	725	12.7%	444.6%

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	31 589 444	30 139 067	9 090 882	28.8%	7 648 339	24.2%	7 657 224	25.4%	24 396 444	80.9%	7 588 182	76.5%	.9%
Property rates, penalties and collection charges	5 533 559	5 648 759	1 475 960	26.7%	1 405 523	25.4%	1 518 486	26.9%	4 399 969	77.9%	1 298 016	75.8%	17.0%
Service charges	17 011 229	16 103 510	5 079 915	29.9%	3 839 659	22.6%	3 241 952	20.1%	12 161 526	75.5%	3 442 112	70.6%	(5.8%)
Other revenue	2 187 493	1 492 013	271 761	12.4%	358 766	16.4%	376 891	25.3%	1 007 419	67.5%	339 073	51.1%	11.2%
Government - operating	4 240 323	4 220 131	1 780 763	42.0%	1 153 708	27.2%	1 058 551	25.1%	3 993 022	94.6%	1 093 267	94.4%	(3.2%)
Government - capital	2 370 209	2 416 086	330 974	14.0%	724 219	30.6%	1 269 345	52.5%	2 324 538	96.2%	1 302 178	99.8%	(2.5%)
Interest	246 631	258 568	151 509	61.4%	166 464	67.5%	191 998	74.3%	509 971	197.2%	113 536	203.9%	69.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(25 896 832)	(25 904 838)	(10 612 708)	41.0%	(6 310 352)	24.4%	(5 190 461)	20.0%	(22 113 520)	85.4%	(5 903 230)	82.3%	(12.1%)
Suppliers and employees	(24 550 779)	(24 337 641)	(10 173 178)	41.4%	(5 837 588)	23.8%	(4 953 815)	20.4%	(20 964 581)	86.1%	(5 707 376)	83.5%	(13.2%)
Finance charges	(1 057 999)	(1 284 416)	(124 086)	11.7%	(429 588)	40.6%	(181 433)	14.1%	(735 106)	57.2%	(170 823)	67.1%	6.2%
Transfers and grants	(288 055)	(282 780)	(315 444)	109.5%	(43 176)	15.0%	(55 214)	19.5%	(413 834)	146.3%	(25 031)	31.8%	120.6%
Net Cash from/(used) Operating Activities	5 692 612	4 234 230	(1 521 826)	(26.7%)	1 337 987	23.5%	2 466 763	58.3%	2 282 924	53.9%	1 684 952	46.6%	46.4%
Cash Flow from Investing Activities													
Receipts	(541 804)	(330 242)	1 167 091	(215.4%)	(247 235)	45.6%	(352 918)	106.9%	566 937	(171.7%)	286 123	2 380.8%	(223.3%)
Proceeds on disposal of PPE	-	-	29 091	-	59 357	-	38 407	-	126 855	-	55 962	-	(31.4%)
Decrease in non-current debtors	(241 572)	(27 790)	514 940	(213.2%)	(72 043)	29.8%	(345 349)	1 242.7%	97 547	(351.0%)	(55 737)	-	519.6%
Decrease in other non-current receivables	2 759	10 690	623 635	22 606.0%	(245 676)	(8 905.5%)	(45 555)	(426.1%)	332 404	3 109.5%	220 647	-	(120.6%)
Decrease (increase) in non-current investments	(302 991)	(313 142)	(574)	.2%	11 127	(3.7%)	(422)	.1%	10 131	(3.2%)	65 252	126.0%	(100.6%)
Payments	(4 339 234)	(3 446 948)	(280 755)	6.5%	(887 599)	20.5%	(548 010)	15.9%	(1 716 364)	49.8%	(643 513)	53.7%	(14.8%)
Capital assets	(4 339 234)	(3 446 948)	(280 755)	6.5%	(887 599)	20.5%	(548 010)	15.9%	(1 716 364)	49.8%	(643 513)	53.7%	(14.8%)
Net Cash from/(used) Investing Activities	(4 881 039)	(3 777 190)	886 336	(18.2%)	(1 134 835)	23.2%	(900 929)	23.9%	(1 149 427)	30.4%	(357 390)	32.8%	152.1%
Cash Flow from Financing Activities													
Receipts	1 007 366	1 369 562	960 710	95.4%	(45 889)	(4.6%)	(558 380)	(40.8%)	356 440	26.0%	1 852 400	489.9%	(130.1%)
Short term loans	-	-	955 000	-	(55 000)	-	(560 000)	-	340 000	-	1 850 000	-	(130.3%)
Borrowing long term/refinancing	1 000 000	1 000 000	-	-	-	-	-	-	-	-	(5 054)	(.4%)	(100.0%)
Increase (decrease) in consumer deposits	7 366	369 562	5 710	77.5%	9 111	123.7%	1 620	.4%	16 440	4.4%	7 454	269.1%	(78.3%)
Payments	(702 083)	(620 959)	(85 533)	12.2%	(126 150)	18.0%	(305 726)	49.2%	(517 408)	83.3%	(2 759 026)	1 058.1%	(88.9%)
Repayment of borrowing	(702 083)	(620 959)	(85 533)	12.2%	(126 150)	18.0%	(305 726)	49.2%	(517 408)	83.3%	(2 759 026)	1 058.1%	(88.9%)
Net Cash from/(used) Financing Activities	305 283	748 603	875 177	286.7%	(172 039)	(56.4%)	(864 106)	(115.4%)	(160 968)	(21.5%)	(906 626)	(65.5%)	(4.7%)
Net Increase/(Decrease) in cash held	1 116 856	1 205 642	239 687	21.5%	31 113	2.8%	701 728	58.2%	972 528	80.7%	420 935	36.1%	66.7%
Cash/cash equivalents at the year begin:	2 012 796	1 178 005	1 186 049	58.9%	1 425 736	70.8%	1 456 850	123.7%	1 186 049	100.7%	698 006	103.9%	108.7%
Cash/cash equivalents at the year end:	3 129 652	2 383 648	1 425 736	45.6%	1 456 850	46.5%	2 158 578	90.6%	2 158 578	90.6%	1 118 941	55.6%	92.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	399 059	20.2%	43 856	2.2%	68 216	3.5%	1 464 668	74.1%	1 975 799	23.1%	120 902	6.1%	-
Trade and Other Receivables from Exchange Transactions - Electricity	295 653	30.0%	13 129	1.3%	22 041	2.2%	654 326	66.4%	985 149	11.5%	251 708	25.6%	-
Receivables from Non-exchange Transactions - Property Rates	464 454	21.7%	61 260	2.9%	80 551	3.8%	1 530 505	71.6%	2 136 770	25.0%	145 462	6.8%	-
Receivables from Exchange Transactions - Waste Water Management	71 337	24.2%	5 988	2.0%	9 437	3.2%	207 496	70.5%	294 258	3.4%	23 358	7.9%	-
Receivables from Exchange Transactions - Waste Management	108 609	19.6%	14 765	2.7%	17 121	3.1%	413 140	74.6%	553 636	6.5%	19 897	3.6%	-
Receivables from Exchange Transactions - Property Rental Debtors	10 192	4.2%	1 689	.7%	1 168	.5%	230 164	94.6%	243 213	2.8%	2	-	-
Interest on Arrear Debtor Accounts	131 390	8.5%	40 919	2.7%	47 993	3.1%	1 316 426	85.7%	1 536 728	18.0%	66 478	4.3%	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	68 004	8.2%	(4 859)	(.6%)	26 753	3.2%	744 366	89.2%	834 264	9.7%	56 334	6.8%	-
Total By Income Source	1 548 698	18.1%	176 745	2.1%	273 282	3.2%	6 561 091	76.6%	8 559 816	100.0%	684 141	8.0%	-
Debtors Age Analysis By Customer Group													
Organs of State	51 674	72.5%	(992)	(1.4%)	13 255	18.6%	7 294	10.2%	71 231	.8%	-	-	-
Commercial	520 566	23.7%	44 203	2.0%	80 330	3.7%	1 549 568	70.6%	2 194 668	25.6%	12 884	.6%	-
Households	901 419	17.2%	113 098	2.2%	148 579	2.8%	4 089 970	77.9%	5 253 067	61.4%	32 408	.6%	-
Other	75 039	7.2%	20 436	2.0%	31 118	3.0%	914 258	87.8%	1 040 850	12.2%	638 849	61.4%	-
Total By Customer Group	1 548 698	18.1%	176 745	2.1%	273 282	3.2%	6 561 091	76.6%	8 559 816	100.0%	684 141	8.0%	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	569 047	100.0%	-	-	-	-	-	-	569 047	17.2%
Bulk Water	164 575	100.0%	-	-	-	-	-	-	164 575	5.0%
PAYE deductions	102 740	100.0%	-	-	-	-	-	-	102 740	3.1%
VAT (output less input)	(50 389)	100.0%	-	-	-	-	-	-	(50 389)	(1.5%)
Pensions / Retirement	103 436	100.0%	-	-	-	-	-	-	103 436	3.1%
Loan repayments	430 919	100.0%	-	-	-	-	-	-	430 919	13.0%
Trade Creditors	879 925	100.0%	-	-	-	-	-	-	879 925	26.6%
Auditor-General	1 248	100.0%	-	-	-	-	-	-	1 248	-
Other	1 108 180	100.0%	-	-	-	-	-	-	1 108 180	33.5%
Total	3 309 681	100.0%	-	-	-	-	-	-	3 309 681	100.0%

Contact Details

Municipal Manager	Ms Lindiwe Kwele	012 358 4901
Financial Manager	Mr Umar Banda	012 358 8100/1

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: EMFULENI (GT421)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	6 093 014	6 087 707	1 550 764	25.5%	1 303 338	21.4%	795 437	13.1%	3 649 539	59.9%	1 302 291	73.5%	(38.9%)
Property rates	787 747	787 747	163 786	20.8%	164 769	20.9%	139 310	17.7%	467 865	59.4%	150 463	74.3%	(7.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2 458 606	2 419 314	595 759	24.2%	411 550	16.7%	290 409	12.0%	1 297 718	53.6%	393 904	72.1%	(26.3%)
Service charges - water revenue	1 264 814	1 264 814	361 652	28.6%	313 442	24.8%	218 634	17.3%	893 728	70.7%	265 667	75.1%	(17.7%)
Service charges - sanitation revenue	401 706	401 706	89 341	22.2%	102 165	25.4%	71 380	17.8%	262 886	65.4%	208 901	65.5%	(65.8%)
Service charges - refuse revenue	215 210	215 210	52 329	24.3%	65 618	30.5%	44 159	20.5%	162 107	75.3%	50 237	75.7%	(12.1%)
Service charges - other	29 653	52 584	1 573	5.3%	2 226	7.5%	2 478	4.7%	6 277	11.9%	4 448	17.5%	(44.3%)
Rental of facilities and equipment	13 677	19 080	4 415	32.3%	4 703	34.4%	369	1.9%	9 487	49.7%	3 237	56.3%	(88.6%)
Interest earned - external investments	8 912	7 240	350	3.9%	3 097	34.8%	1 217	16.8%	4 665	64.4%	1 822	5 862.4%	(33.2%)
Interest earned - outstanding debtors	38 904	42 943	10 474	26.9%	10 117	26.0%	9 067	21.1%	29 659	69.1%	9 546	110.1%	(5.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	57.2%	-
Fines	169 260	169 145	2 506	1.5%	2 823	1.7%	2 009	1.2%	7 337	4.3%	56 132	36.7%	(96.4%)
Licences and permits	13	113	19	145.0%	35	268.7%	14	12.2%	68	59.8%	17	519.3%	(18.1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	678 454	677 008	262 354	38.7%	215 878	31.8%	6 975	1.0%	485 208	71.7%	153 335	99.6%	(95.5%)
Other own revenue	26 058	30 802	6 206	23.8%	6 914	26.5%	9 415	30.6%	22 535	73.2%	5 840	17.6%	61.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	(1 256)	38.7%	(100.0%)
Operating Expenditure	5 937 229	5 958 476	782 327	13.2%	1 374 797	23.2%	564 049	9.5%	2 721 173	45.7%	1 304 311	65.3%	(56.8%)
Employee related costs	1 028 747	1 001 841	249 071	24.2%	269 834	26.2%	198 949	19.9%	717 854	71.7%	231 122	77.2%	(13.9%)
Remuneration of councillors	47 828	48 747	11 722	24.5%	12 057	25.2%	7 961	16.3%	31 740	65.1%	12 803	74.9%	(37.8%)
Debt impairment	737 005	1 040 171	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	459 225	433 674	-	-	-	-	-	-	-	-	296 310	104.1%	(100.0%)
Finance charges	10 332	10 332	-	-	10 515	101.8%	2 291	22.2%	12 806	124.0%	-	-	(100.0%)
Bulk purchases	2 393 311	2 489 044	323 815	13.5%	839 208	35.1%	157 440	6.3%	1 320 464	53.1%	455 257	71.2%	(65.4%)
Other Materials	24 527	17 623	7 808	31.8%	4 541	18.5%	7 133	40.5%	19 482	110.5%	10 334	106.0%	(31.0%)
Contracted services	188 835	129 441	5 716	3.0%	17 129	9.1%	29 491	22.8%	52 336	40.4%	57 163	109.8%	(48.4%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	1 047 417	787 602	184 194	17.6%	221 514	21.1%	160 783	20.4%	566 491	71.9%	241 322	88.5%	(33.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	155 784	129 231	768 438		(71 460)		231 388		928 366		(2 020)		
Transfers recognised - capital	189 889	221 542	5 047	2.7%	78 854	41.5%	24 686	11.1%	108 588	49.0%	22 551	37.7%	9.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	345 673	350 773	773 485		7 395		256 074		1 036 954		20 532		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	345 673	350 773	773 485		7 395		256 074		1 036 954		20 532		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	345 673	350 773	773 485		7 395		256 074		1 036 954		20 532		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	345 673	350 773	773 485		7 395		256 074		1 036 954		20 532		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	345 673	350 773	12 512	3.6%	47 281	13.7%	38 341	10.9%	98 134	28.0%	20 915	38.3%	83.3%
National Government	168 965	173 830	8 937	5.3%	36 330	21.5%	29 765	17.1%	75 032	43.2%	14 517	37.8%	105.0%
Provincial Government	18 220	44 237	2 978	16.3%	5 816	31.9%	4 494	10.2%	13 288	30.0%	4 905	36.7%	(8.4%)
District Municipality	2 704	2 704	-	-	-	-	659	24.4%	659	24.4%	25	.4%	2 523.2%
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	189 889	220 771	11 915	6.3%	42 146	22.2%	34 917	15.8%	88 978	40.3%	19 447	36.4%	79.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	155 784	129 231	597	.4%	5 135	3.3%	3 424	2.6%	9 156	7.1%	1 468	46.8%	133.3%
Public contributions and donations	-	771	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	345 673	350 773	12 512	3.6%	47 281	13.7%	38 341	10.9%	98 134	28.0%	20 915	38.3%	83.3%
Governance and Administration	31 800	45 876	597	1.9%	4 967	15.6%	3 424	7.5%	8 988	19.6%	54	5.9%	6 233.0%
Executive & Council	450	-	543	120.7%	205	45.5%	773	-	1 521	-	-	-	(100.0%)
Budget & Treasury Office	19 600	45 876	54	.3%	1 658	8.5%	2 007	4.4%	3 719	8.1%	54	3.9%	3 612.7%
Corporate Services	11 750	-	-	-	3 105	26.4%	644	-	3 749	-	-	-	(100.0%)
Community and Public Safety	67 103	65 150	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	27 321	16 229	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	25 782	24 420	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	1 000	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	14 000	23 500	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	87 109	82 487	11 915	13.7%	42 314	48.6%	34 917	42.3%	89 146	108.1%	20 861	110.5%	67.4%
Planning and Development	15 376	-	11 915	77.5%	42 314	275.2%	34 917	-	89 146	-	20 861	8 061.8%	67.4%
Road Transport	71 733	82 487	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	159 661	157 260	-	-	-	-	-	-	-	-	-	-	-
Electricity	74 600	49 912	-	-	-	-	-	-	-	-	-	-	-
Water	76 261	80 447	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	15 971	-	-	-	-	-	-	-	-	-	-	-
Waste Management	8 800	10 930	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	5 256 488	4 598 065	1 340 778	25.5%	1 169 789	22.3%	974 460	21.2%	3 485 026	75.8%	1 129 339	76.6%	(13.7%)
Property rates, penalties and collection charges	622 320	515 686	122 071	19.6%	135 772	21.8%	123 875	24.0%	381 718	74.0%	125 282	75.0%	(1.1%)
Service charges	3 509 001	2 037 817	537 022	15.3%	481 887	13.7%	449 486	22.1%	1 468 395	72.1%	509 550	89.5%	(11.8%)
Other revenue	207 508	1 086 723	307 101	148.0%	256 328	123.5%	213 963	19.7%	777 392	71.5%	226 610	38.6%	(5.6%)
Government - operating	682 074	685 354	253 575	37.2%	202 861	29.7%	152 145	22.2%	608 581	88.8%	150 222	88.9%	1.3%
Government - capital	187 769	214 160	106 766	56.9%	78 022	41.6%	19 302	9.0%	204 090	95.3%	106 308	108.1%	(81.8%)
Interest	47 815	58 324	14 243	29.8%	14 918	31.2%	15 689	26.9%	44 851	76.9%	11 368	63.2%	38.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Payments	(4 909 371)	(4 941 539)	(1 399 684)	28.5%	(1 055 207)	21.5%	(1 041 209)	21.1%	(3 496 100)	70.7%	(1 161 513)	76.9%	(10.4%)
Suppliers and employees	(4 899 039)	(2 409 233)	(1 397 678)	28.5%	(1 052 133)	21.5%	(1 036 993)	43.0%	(3 486 804)	144.7%	(935 877)	72.3%	10.8%
Finance charges	(10 332)	(1 648 622)	(2 006)	19.4%	(3 074)	29.8%	(4 216)	.3%	(9 295)	.6%	(225 637)	4 811.9%	(98.1%)
Transfers and grants	-	(883 684)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	347 118	(343 474)	(58 906)	(17.0%)	114 582	33.0%	(66 749)	19.4%	(11 073)	3.2%	(32 174)	82.2%	107.5%
Cash Flow from Investing Activities													
Receipts	-	20 418	20 153	-	265	-	49 398	241.9%	69 815	341.9%	84 924	-	(41.8%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	20 418	20 153	-	265	-	49 398	241.9%	69 815	341.9%	84 924	-	(41.8%)
Payments	(328 917)	(346 873)	(57 907)	17.6%	(79 331)	24.1%	(29 833)	8.6%	(167 071)	48.2%	(22 818)	53.2%	30.7%
Capital assets	(328 917)	(346 873)	(57 907)	17.6%	(79 331)	24.1%	(29 833)	8.6%	(167 071)	48.2%	(22 818)	53.2%	30.7%
Net Cash from/(used) Investing Activities	(328 917)	(326 455)	(37 755)	11.5%	(79 066)	24.0%	19 565	(6.0%)	(97 256)	29.8%	62 106	(44.0%)	(68.5%)
Cash Flow from Financing Activities													
Receipts	-	1 155	-	-	-	-	-	-	-	-	(673)	99.7%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	(673)	99.7%	(100.0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	1 155	-	-	-	-	-	-	-	-	-	-	-
Payments	(16 800)	(152 087)	-	-	-	-	(3 236)	2.1%	(3 236)	2.1%	(3 331)	72.5%	(2.8%)
Repayment of borrowing	(16 800)	(152 087)	-	-	-	-	(3 236)	2.1%	(3 236)	2.1%	(3 331)	72.5%	(2.8%)
Net Cash from/(used) Financing Activities	(16 800)	(150 932)	-	-	-	-	(3 236)	2.1%	(3 236)	2.1%	(4 004)	9.9%	(19.2%)
Net Increase/(Decrease) in cash held	1 400	(820 861)	(96 661)	(6 902.6%)	35 516	2 536.3%	(50 421)	6.1%	(111 565)	13.6%	25 928	9.8%	(294.5%)
Cash/cash equivalents at the year begin:	123 982	76 456	400	.3%	(96 260)	(77.6%)	(60 744)	(79.4%)	400	.5%	(55 123)	100.0%	10.2%
Cash/cash equivalents at the year end:	125 382	(744 405)	(96 260)	(76.8%)	(60 744)	(48.4%)	(111 164)	14.9%	(111 164)	14.9%	(29 195)	4.6%	280.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	94 859	3.1%	71 670	2.3%	77 539	2.5%	2 861 616	92.1%	3 105 685	51.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	70 897	16.0%	23 515	5.3%	15 750	3.6%	332 214	75.1%	442 376	7.3%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	44 173	6.8%	18 530	2.9%	15 166	2.3%	571 167	88.0%	649 035	10.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	24 330	2.6%	17 617	1.9%	17 171	1.8%	884 807	93.7%	943 925	15.5%	-	-	-
Receivables from Exchange Transactions - Waste Management	14 249	2.4%	10 649	1.8%	10 015	1.7%	558 389	94.1%	593 302	9.7%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 645	.7%	10 538	2.9%	2 891	.8%	343 279	95.5%	359 353	5.9%	-	-	-
Total By Income Source	251 153	4.1%	152 519	2.5%	138 532	2.3%	5 551 472	91.1%	6 093 676	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	16 257	4.7%	16 815	4.9%	9 454	2.7%	303 064	87.7%	345 590	5.7%	-	-	-
Commercial	80 828	24.0%	21 448	6.4%	14 139	4.2%	220 601	65.5%	337 016	5.5%	-	-	-
Households	148 421	2.8%	110 225	2.1%	111 329	2.1%	4 896 073	93.0%	5 266 048	86.4%	-	-	-
Other	5 648	3.9%	4 030	2.8%	3 610	2.5%	131 735	90.8%	145 023	2.4%	-	-	-
Total By Customer Group	251 153	4.1%	152 519	2.5%	138 532	2.3%	5 551 472	91.1%	6 093 676	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	147 613	100.0%	-	-	-	-	-	-	147 613	17.4%
Bulk Water	68 703	100.0%	-	-	-	-	-	-	68 703	8.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	106 110	16.8%	9 361	1.5%	517 682	81.8%	-	-	633 153	74.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	322 426	38.0%	9 361	1.1%	517 682	60.9%	-	-	849 469	100.0%

Contact Details

Municipal Manager	Mr Yunus Chamda (acting)	016 950 5102
Financial Manager	Mr Brendon Scholtz (acting)	016 950 5429

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MIDVAAL (GT422)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	922 965	907 041	231 975	25.1%	220 975	23.9%	195 801	21.6%	648 751	71.5%	187 984	75.8%	4.2%
Property rates	154 255	162 308	39 876	25.9%	41 306	26.8%	41 599	25.6%	122 780	75.6%	37 010	77.2%	12.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	318 910	311 708	86 783	27.2%	77 000	24.1%	68 589	22.0%	232 372	74.5%	65 001	74.3%	5.5%
Service charges - water revenue	172 344	163 426	39 277	22.8%	39 181	22.7%	37 899	23.2%	116 357	71.2%	38 503	75.3%	(1.6%)
Service charges - sanitation revenue	38 223	32 846	8 146	21.3%	8 714	22.8%	8 683	26.4%	25 543	77.8%	8 693	75.7%	(.1%)
Service charges - refuse revenue	34 261	30 581	7 617	22.2%	7 765	22.7%	8 248	27.0%	23 630	77.3%	7 417	75.4%	11.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	428	-	(100.0%)
Rental of facilities and equipment	-	1 404	-	-	222	-	340	24.2%	563	40.1%	-	-	(100.0%)
Interest earned - external investments	3 800	5 300	2 659	70.0%	2 077	54.7%	1 652	31.2%	6 388	120.5%	844	173.9%	95.7%
Interest earned - outstanding debtors	8 400	6 900	-	-	1 319	15.7%	1 995	28.9%	3 313	48.0%	2 732	42.6%	(27.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	52 823	52 823	1 997	3.8%	2 784	5.3%	1 177	2.2%	5 958	11.3%	2 022	14.1%	(41.8%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	96 253	95 447	39 681	41.2%	26 886	27.9%	20 832	21.8%	87 399	91.6%	19 752	121.0%	5.5%
Other own revenue	43 696	44 198	5 938	13.6%	13 722	31.4%	4 788	10.8%	24 448	55.3%	5 582	60.6%	(14.2%)
Gains on disposal of PPE	-	100	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 016 497	1 000 136	226 377	22.3%	219 406	21.6%	214 468	21.4%	660 251	66.0%	162 879	64.3%	31.7%
Employee related costs	225 742	225 283	51 003	22.6%	53 174	23.6%	53 323	23.7%	157 499	69.9%	50 113	72.6%	6.4%
Remuneration of councillors	10 741	10 741	2 386	22.2%	2 525	23.5%	3 008	28.0%	7 919	73.7%	2 627	75.5%	14.5%
Debt impairment	85 824	80 392	21 456	25.0%	21 456	25.0%	21 456	26.7%	64 368	80.1%	17 410	75.0%	23.2%
Depreciation and asset impairment	144 869	144 869	28 470	19.7%	19 108	13.2%	29 039	20.0%	76 617	52.9%	-	41.6%	(100.0%)
Finance charges	17 921	17 921	504	2.8%	7 806	43.6%	432	2.4%	8 742	48.8%	488	47.3%	(11.5%)
Bulk purchases	350 836	340 490	93 635	26.7%	72 141	20.6%	63 825	18.7%	229 601	67.4%	64 566	70.8%	(1.1%)
Other Materials	-	55 002	-	-	7 065	-	6 647	12.1%	13 712	24.9%	-	-	(100.0%)
Contracted services	63 226	61 915	8 689	13.7%	15 433	24.4%	10 490	16.9%	34 611	55.9%	10 487	56.7%	-
Transfers and grants	-	364	-	-	58	-	7 540	2 071.7%	7 599	2 087.7%	-	-	(100.0%)
Other expenditure	117 339	63 058	20 234	17.2%	20 608	17.6%	18 710	29.7%	59 552	94.4%	17 188	51.7%	8.9%
Loss on disposal of PPE	-	100	-	-	33	-	-	-	33	32.5%	-	-	-
Surplus/(Deficit)	(93 532)	(93 095)	5 598		1 569		(18 667)		(11 501)		25 106		
Transfers recognised - capital	40 369	41 675	3 424	8.5%	7 324	18.1%	19 223	46.1%	29 971	71.9%	16 920	100.0%	13.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	(144)	-	(3 263)	-	(5 186)	-	(8 593)	-	(518)	-	901.3%
Surplus/(Deficit) after capital transfers and contributions	(53 163)	(51 420)	8 878		5 629		(4 630)		9 878		41 508		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(53 163)	(51 420)	8 878		5 629		(4 630)		9 878		41 508		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(53 163)	(51 420)	8 878		5 629		(4 630)		9 878		41 508		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(53 163)	(51 420)	8 878		5 629		(4 630)		9 878		41 508		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	81 969	92 693	9 838	12.0%	15 961	19.5%	13 072	14.1%	38 871	41.9%	16 212	41.1%	(19.4%)
National Government	38 039	41 090	4 122	10.8%	9 212	24.2%	1 823	4.4%	15 156	36.9%	7 568	49.1%	(75.9%)
Provincial Government	2 330	3 636	214	9.2%	69	3.0%	372	10.2%	656	18.0%	353	19.5%	5.4%
District Municipality	-	-	-	-	-	-	-	-	-	-	129	37.4%	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	40 369	44 726	4 336	10.7%	9 281	23.0%	2 195	4.9%	15 812	35.4%	8 050	46.8%	(72.7%)
Borrowing	20 100	17 705	2 672	13.3%	4 646	23.1%	753	4.3%	8 071	45.6%	7 300	50.9%	(89.7%)
Internally generated funds	8 980	19 411	2 686	29.9%	1 798	20.0%	6 079	31.3%	10 563	54.4%	815	27.5%	646.1%
Public contributions and donations	12 520	10 851	144	1.1%	237	1.9%	4 045	37.3%	4 425	40.8%	47	6.5%	8 562.9%
Capital Expenditure Standard Classification	81 969	92 693	9 838	12.0%	15 961	19.5%	13 072	14.1%	38 871	41.9%	16 212	41.1%	(19.4%)
Governance and Administration	1 400	4 419	1 446	103.3%	662	47.3%	559	12.7%	2 667	60.4%	319	15.9%	75.1%
Executive & Council	650	595	-	-	541	83.2%	25	4.3%	566	95.2%	-	-	(100.0%)
Budget & Treasury Office	85	150	32	37.8%	44	52.1%	12	7.9%	88	59.1%	50	88.6%	(76.3%)
Corporate Services	665	3 675	1 414	212.6%	77	11.6%	522	14.2%	2 013	54.8%	269	11.0%	93.7%
Community and Public Safety	12 355	22 356	782	6.3%	462	3.7%	5 002	22.4%	6 247	27.9%	1 263	33.8%	296.0%
Community & Social Services	2 530	12 694	198	7.8%	89	3.5%	599	4.7%	886	7.0%	472	35.6%	27.0%
Sport And Recreation	3 805	2 970	406	10.7%	-	-	26	.9%	432	14.5%	712	35.9%	(96.4%)
Public Safety	4 600	5 460	34	.7%	341	7.4%	337	6.2%	711	13.0%	34	73.9%	885.3%
Housing	1 420	1 231	144	10.1%	32	2.3%	4 045	328.6%	4 221	342.9%	45	3.9%	8 857.4%
Health	-	-	-	-	-	-	(4)	-	(4)	-	-	-	(100.0%)
Economic and Environmental Services	6 689	6 668	2 024	30.3%	4 261	63.7%	-	-	6 285	94.3%	4 951	63.4%	(100.0%)
Planning and Development	50	50	-	-	19	37.7%	-	-	19	37.7%	-	-	-
Road Transport	6 639	6 618	2 024	30.5%	4 242	63.9%	-	-	6 266	94.7%	4 951	63.4%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	61 525	59 249	5 586	9.1%	10 576	17.2%	7 511	12.7%	23 672	40.0%	9 678	39.6%	(22.4%)
Electricity	24 260	21 765	3 360	13.9%	1 028	4.2%	765	3.5%	5 153	23.7%	963	17.4%	(20.6%)
Water	18 900	20 640	1 146	6.1%	4 328	22.9%	1 193	5.8%	6 668	32.3%	2 561	41.5%	(53.4%)
Waste Water Management	16 345	14 900	1 048	6.4%	5 111	31.3%	2 081	14.0%	8 240	55.3%	5 695	52.6%	(63.5%)
Waste Management	2 020	1 944	31	1.6%	108	5.3%	3 471	178.6%	3 611	185.8%	459	46.9%	656.2%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	871 744	865 990	285 534	32.8%	207 431	23.8%	215 012	24.8%	707 977	81.8%	196 359	81.8%	9.5%
Property rates, penalties and collection charges	154 255	162 308	39 876	25.9%	41 306	26.8%	41 599	25.6%	122 780	75.6%	37 010	76.2%	12.4%
Service charges	468 908	468 099	169 788	36.2%	94 164	20.1%	111 101	23.7%	375 053	80.1%	108 050	65.6%	2.8%
Other revenue	99 759	86 261	30 107	30.2%	34 356	34.4%	18 610	21.6%	83 072	96.3%	11 051	(236.9%)	68.4%
Government - operating	96 253	95 447	39 681	41.2%	26 886	27.9%	20 832	21.8%	87 399	91.6%	19 752	92.3%	5.5%
Government - capital	40 369	41 675	3 424	8.5%	7 324	18.1%	19 223	46.1%	29 971	71.9%	16 920	100.0%	13.6%
Interest	12 200	12 200	2 659	21.8%	3 395	27.8%	3 647	29.9%	9 701	79.5%	3 576	86.5%	2.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(786 559)	(782 241)	(200 704)	25.5%	(168 386)	21.4%	(174 981)	22.4%	(544 071)	69.6%	(152 908)	74.7%	14.4%
Suppliers and employees	(768 638)	(763 956)	(200 200)	26.0%	(160 580)	20.9%	(167 009)	21.9%	(527 788)	69.1%	(152 420)	75.3%	9.6%
Finance charges	(17 921)	(17 921)	(504)	2.8%	(7 806)	43.6%	(432)	2.4%	(8 742)	48.8%	(488)	51.4%	(11.5%)
Transfers and grants	-	(364)	-	-	-	-	(7 540)	2 071.7%	(7 540)	2 071.7%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	85 185	83 749	84 829	99.6%	39 045	45.8%	40 031	47.8%	163 906	195.7%	43 452	144.7%	(7.9%)
Cash Flow from Investing Activities													
Receipts	100	9 700	144	144.0%	3 382	3 382.0%	5 300	54.6%	8 826	91.0%	518	517.9%	923.2%
Proceeds on disposal of PPE	100	9 700	144	144.0%	3 382	3 382.0%	5 300	54.6%	8 826	91.0%	518	517.9%	923.2%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(81 969)	(92 593)	(9 838)	12.0%	(15 961)	19.5%	(13 097)	14.1%	(38 896)	42.0%	(16 208)	41.1%	(19.2%)
Capital assets	(81 969)	(92 593)	(9 838)	12.0%	(15 961)	19.5%	(13 097)	14.1%	(38 896)	42.0%	(16 208)	41.1%	(19.2%)
Net Cash from/(used) Investing Activities	(81 869)	(82 893)	(9 694)	11.8%	(12 579)	15.4%	(7 798)	9.4%	(30 071)	36.3%	(15 690)	40.6%	(50.3%)
Cash Flow from Financing Activities													
Receipts	15 300	-	17	.1%	-	-	12 000	-	12 017	-	(26)	6.9%	(46 382.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	15 300	-	(17)	(.1%)	-	-	12 000	-	11 983	-	(26)	3.7%	(46 382.0%)
Increase (decrease) in consumer deposits	-	-	34	-	-	-	-	-	34	-	-	-	-
Payments	(24 440)	(9 465)	(1 297)	5.3%	(9 392)	38.4%	(426)	4.5%	(11 116)	117.4%	765	14.3%	(155.7%)
Repayment of borrowing	(24 440)	(9 465)	(1 297)	5.3%	(9 392)	38.4%	(426)	4.5%	(11 116)	117.4%	765	14.3%	(155.7%)
Net Cash from/(used) Financing Activities	(9 140)	(9 465)	(1 281)	14.0%	(9 392)	102.8%	11 574	(122.3%)	901	(9.5%)	739	18.0%	1 466.0%
Net Increase/(Decrease) in cash held	(5 824)	(8 609)	73 854	(1 268.1%)	17 074	(293.2%)	43 807	(508.9%)	134 736	(1 565.1%)	28 501	(292.1%)	53.7%
Cash/cash equivalents at the year begin:	50 542	50 542	100 000	197.9%	173 854	344.0%	190 928	377.8%	100 000	197.9%	120 806	101.1%	58.0%
Cash/cash equivalents at the year end:	44 718	41 933	173 854	388.8%	190 928	427.0%	234 736	559.8%	234 736	559.8%	149 306	295.4%	57.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	10 781	20.1%	3 775	7.0%	2 644	4.9%	36 365	67.9%	53 564	28.4%	-	-	1 656
Trade and Other Receivables from Exchange Transactions - Electricity	10 698	47.9%	1 817	8.1%	821	3.7%	9 010	40.3%	22 346	11.9%	-	-	660
Receivables from Non-exchange Transactions - Property Rates	11 790	20.5%	4 487	7.8%	3 562	6.2%	37 755	65.6%	57 594	30.6%	-	-	970
Receivables from Exchange Transactions - Waste Water Management	2 523	24.9%	749	7.4%	441	4.3%	6 426	63.4%	10 139	5.4%	-	-	1 346
Receivables from Exchange Transactions - Waste Management	2 168	17.5%	797	6.4%	499	4.0%	8 936	72.1%	12 400	6.6%	-	-	108 526
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	759	4.2%	728	4.0%	653	3.6%	15 848	88.1%	17 987	9.5%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(20 123)	(140.2%)	2 051	14.3%	464	3.2%	31 960	222.7%	14 352	7.6%	-	-	-
Total By Income Source	18 595	9.9%	14 405	7.6%	9 083	4.8%	146 300	77.7%	188 383	100.0%	-	-	113 157
Debtors Age Analysis By Customer Group													
Organs of State	(2 956)	807.6%	156	(42.5%)	118	(32.3%)	2 316	(632.7%)	(366)	(.2%)	-	-	-
Commercial	8 755	27.3%	2 593	8.1%	1 012	3.2%	19 662	61.4%	32 022	17.0%	-	-	-
Households	12 796	8.2%	11 656	7.4%	7 953	5.1%	124 323	79.3%	156 727	83.2%	-	-	113 157
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	18 595	9.9%	14 405	7.6%	9 083	4.8%	146 300	77.7%	188 383	100.0%	-	-	113 157

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	15 357	100.0%	-	-	-	-	-	-	15 357	65.6%
Bulk Water	7 431	100.0%	-	-	-	-	-	-	7 431	31.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	636	100.0%	-	-	-	-	-	-	636	2.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	23 424	100.0%	-	-	-	-	-	-	23 424	100.0%

Contact Details

Municipal Manager	Mr A S Albert de Klerk	016 360 7412
Financial Manager	Mrs Annette van Schalkwyk	016 360 7406

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: LESEDI (GT423)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	726 416	713 571	187 516	25.8%	181 827	25.0%	136 802	19.2%	506 145	70.9%	135 033	72.1%	1.3%
Property rates	98 270	98 249	24 176	24.6%	24 223	24.6%	23 501	23.9%	71 900	73.2%	22 591	74.4%	4.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	288 970	288 286	78 128	27.0%	76 411	26.4%	65 471	22.7%	220 010	76.3%	51 304	74.1%	27.6%
Service charges - water revenue	110 353	98 856	26 563	24.1%	25 186	22.8%	25 704	26.0%	77 454	78.4%	20 257	65.2%	26.9%
Service charges - sanitation revenue	25 317	27 308	6 814	26.9%	6 274	24.8%	5 811	21.3%	18 899	69.2%	5 838	76.2%	(.5%)
Service charges - refuse revenue	30 193	30 099	7 607	25.2%	8 139	27.0%	7 732	25.7%	23 478	78.0%	6 981	73.1%	10.8%
Service charges - other	1 217	1 303	357	29.3%	294	24.1%	304	23.3%	955	73.3%	283	75.1%	7.4%
Rental of facilities and equipment	4 331	4 727	1 197	27.6%	1 002	23.1%	958	20.3%	3 157	66.8%	1 191	69.0%	(19.5%)
Interest earned - external investments	1 000	1 674	257	25.7%	580	58.0%	786	47.0%	1 623	97.0%	385	94.9%	104.1%
Interest earned - outstanding debtors	13 700	6 656	1 000	7.3%	2 328	17.0%	4 510	67.7%	7 838	117.7%	2 602	69.4%	73.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	46 516	46 518	1 620	3.5%	2 326	5.0%	914	2.0%	4 861	10.5%	(1 385)	11.6%	(166.0%)
Licences and permits	62	46	-	-	23	37.0%	38	83.6%	61	133.6%	46	194.9%	(16.9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	103 606	102 471	39 266	37.9%	34 323	33.1%	957	.9%	74 546	72.7%	24 232	73.8%	(96.0%)
Other own revenue	2 880	7 377	532	18.5%	717	24.9%	115	1.6%	1 364	18.5%	710	92.7%	(83.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	709 231	714 253	126 518	17.8%	109 740	15.5%	134 958	18.9%	371 215	52.0%	139 791	61.1%	(3.5%)
Employee related costs	154 837	155 324	38 585	24.9%	11 629	7.5%	38 915	25.1%	89 130	57.4%	35 302	74.8%	10.2%
Remuneration of councillors	9 819	9 819	1 890	19.3%	1 515	15.4%	3 031	30.9%	6 437	65.5%	2 546	74.4%	19.1%
Debt impairment	110 039	98 403	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	41 808	41 808	-	-	-	-	-	-	-	-	-	-	-
Finance charges	10 368	10 368	1 417	13.7%	1 411	13.6%	1 808	17.4%	4 636	44.7%	1 437	41.4%	25.9%
Bulk purchases	262 961	276 671	65 158	24.8%	65 053	24.7%	72 873	26.3%	203 084	73.4%	70 277	76.6%	3.7%
Other Materials	26 516	24 777	3 368	12.7%	6 310	23.8%	3 341	13.5%	13 019	52.5%	4 746	52.7%	(29.6%)
Contracted services	636	600	99	15.5%	186	29.2%	39	6.5%	324	53.9%	195	83.3%	(80.1%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	92 247	96 482	16 000	17.3%	23 635	25.6%	14 951	15.5%	54 587	56.6%	25 289	72.1%	(40.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	17 185	(683)	60 998		72 087		1 844		134 930		(4 758)		
Transfers recognised - capital	40 374	43 950	2 315	5.7%	4 515	11.2%	8 372	19.0%	15 202	34.6%	6 386	22.7%	31.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	57 559	43 268	63 314		76 602		10 216		150 131		1 628		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	57 559	43 268	63 314		76 602		10 216		150 131		1 628		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	57 559	43 268	63 314		76 602		10 216		150 131		1 628		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	57 559	43 268	63 314		76 602		10 216		150 131		1 628		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	57 011	43 244	3 464	6.1%	6 127	10.7%	4 908	11.3%	14 499	33.5%	5 253	23.5%	(6.6%)
National Government	31 204	32 695	2 430	7.8%	4 994	16.0%	3 800	11.6%	11 225	34.3%	4 654	20.5%	(18.3%)
Provincial Government	3 407	5 589	-	-	848	24.9%	290	5.2%	1 137	20.3%	90	5.1%	220.5%
District Municipality	-	777	-	-	-	-	437	56.2%	437	56.2%	-	25.7%	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	17	-	(100.0%)
Transfers recognised - capital	34 611	39 060	2 430	7.0%	5 842	16.9%	4 526	11.6%	12 798	32.8%	4 761	19.9%	(4.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	22 400	4 184	1 034	4.6%	285	1.3%	382	9.1%	1 701	40.7%	492	40.1%	(22.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	57 011	43 244	3 464	6.1%	6 127	10.7%	4 908	11.3%	14 499	33.5%	5 253	23.5%	(6.6%)
Governance and Administration	4 700	3 559	1 034	22.0%	324	6.9%	154	4.3%	1 512	42.5%	400	31.3%	(61.5%)
Executive & Council	1 400	2 359	1 016	72.6%	346	24.7%	-	-	1 362	57.7%	337	32.7%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	3 300	1 200	17	.5%	(22)	(.7%)	154	12.9%	150	12.5%	63	29.3%	143.7%
Community and Public Safety	4 907	6 560	-	-	848	17.3%	921	14.0%	1 768	27.0%	199	19.6%	362.3%
Community & Social Services	4 907	5 784	-	-	848	17.3%	484	8.4%	1 332	23.0%	199	15.8%	143.1%
Sport And Recreation	-	777	-	-	-	-	437	56.2%	437	56.2%	-	33.3%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 500	8 649	2 015	13.0%	1 131	7.3%	77	.9%	3 223	37.3%	1 058	102.3%	(92.7%)
Planning and Development	1 000	79	-	-	-	-	32	40.0%	32	40.0%	-	-	(100.0%)
Road Transport	14 500	8 571	2 015	13.9%	1 131	7.8%	45	.5%	3 191	37.2%	1 058	107.7%	(95.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	31 904	24 475	415	1.3%	3 825	12.0%	3 756	15.3%	7 995	32.7%	3 596	14.5%	4.5%
Electricity	11 004	9 621	-	-	406	3.7%	424	4.4%	830	8.6%	1 476	23.6%	(71.2%)
Water	7 500	13 863	415	5.5%	3 419	45.6%	2 811	20.3%	6 645	47.9%	1 628	17.4%	72.6%
Waste Water Management	11 900	991	-	-	-	-	520	52.5%	520	52.5%	491	6.3%	5.9%
Waste Management	1 500	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	609 924	614 344	180 122	29.5%	155 298	25.5%	140 639	22.9%	476 059	77.5%	132 045	76.8%	6.5%
Property rates, penalties and collection charges	77 634	78 599	17 079	22.0%	18 671	24.0%	22 340	28.4%	58 090	73.9%	19 326	71.6%	15.6%
Service charges	362 785	366 920	82 131	22.6%	84 996	23.4%	72 218	19.7%	239 344	65.2%	67 001	66.6%	7.8%
Other revenue	14 251	18 748	15 241	107.0%	14 733	103.4%	12 486	66.6%	42 460	226.5%	7 255	267.2%	72.1%
Government - operating	103 606	102 171	42 504	41.0%	31 623	30.5%	23 440	22.9%	97 567	95.5%	22 146	97.1%	5.8%
Government - capital	40 374	40 374	22 714	56.3%	4 750	11.8%	9 110	22.6%	36 574	90.6%	15 829	81.2%	(42.4%)
Interest	11 275	7 531	453	4.0%	525	4.7%	1 046	13.9%	2 023	26.9%	488	19.6%	114.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(552 589)	(569 248)	(158 847)	28.7%	(138 548)	25.1%	(153 442)	27.0%	(450 837)	79.2%	(117 355)	75.6%	30.8%
Suppliers and employees	(547 016)	(563 675)	(158 847)	29.0%	(138 548)	25.3%	(150 614)	26.7%	(448 009)	79.5%	(117 355)	76.5%	28.3%
Finance charges	(5 573)	(5 573)	-	-	-	-	(2 828)	50.7%	(2 828)	50.7%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	57 334	45 096	21 276	37.1%	16 749	29.2%	(12 803)	(28.4%)	25 222	55.9%	14 690	90.6%	(187.2%)
Cash Flow from Investing Activities													
Receipts	-	-	59	-	59	-	74	-	192	-	65	9 724 250.0%	14.0%
Proceeds on disposal of PPE	-	-	59	-	59	-	74	-	192	-	65	9 724 250.0%	14.0%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(57 011)	(43 244)	(6 725)	11.8%	(6 235)	10.9%	(5 115)	11.8%	(18 075)	41.8%	(5 429)	45.7%	(5.8%)
Capital assets	(57 011)	(43 244)	(6 725)	11.8%	(6 235)	10.9%	(5 115)	11.8%	(18 075)	41.8%	(5 429)	45.7%	(5.8%)
Net Cash from/(used) Investing Activities	(57 011)	(43 244)	(6 666)	11.7%	(6 176)	10.8%	(5 041)	11.7%	(17 883)	41.4%	(5 364)	45.4%	(6.0%)
Cash Flow from Financing Activities													
Receipts	-	-	9	-	450	-	22	-	481	-	676	-	(96.8%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	9	-	450	-	22	-	481	-	676	-	(96.8%)
Payments	(3 357)	(3 357)	-	-	-	-	(1 626)	48.4%	(1 626)	48.4%	-	96.0%	(100.0%)
Repayment of borrowing	(3 357)	(3 357)	-	-	-	-	(1 626)	48.4%	(1 626)	48.4%	-	96.0%	(100.0%)
Net Cash from/(used) Financing Activities	(3 357)	(3 357)	9	(.3%)	450	(13.4%)	(1 604)	47.8%	(1 145)	34.1%	676	74.2%	(337.2%)
Net Increase/(Decrease) in cash held	(3 033)	(1 505)	14 619	(482.0%)	11 023	(363.4%)	(19 449)	1 292.6%	6 194	(411.6%)	10 002	(133.8%)	(294.4%)
Cash/cash equivalents at the year begin:	8 207	14 988	14 988	182.6%	29 607	360.7%	40 630	271.1%	14 988	100.0%	4 404	-	822.5%
Cash/cash equivalents at the year end:	5 174	13 483	29 607	572.2%	40 630	785.3%	21 181	157.1%	21 181	157.1%	14 406	175.5%	47.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	8 860	5.1%	7 368	4.2%	5 127	2.9%	152 575	87.7%	173 929	32.2%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	18 534	12.8%	5 699	3.9%	4 325	3.0%	116 440	80.3%	144 998	26.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 738	11.5%	2 312	3.9%	1 986	3.4%	47 690	81.2%	58 726	10.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 213	4.9%	1 479	3.3%	1 306	2.9%	40 428	89.0%	45 427	8.4%	-	-	-
Receivables from Exchange Transactions - Waste Management	2 575	3.8%	1 965	2.9%	1 743	2.6%	61 713	90.8%	67 996	12.6%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 487	13.1%	2 350	4.7%	7 688	15.5%	33 005	66.6%	49 529	9.2%	-	-	-
Total By Income Source	45 407	8.4%	21 172	3.9%	22 176	4.1%	451 852	83.6%	540 606	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2 795	13.4%	1 695	8.1%	785	3.8%	15 645	74.8%	20 920	3.9%	-	-	-
Commercial	14 792	54.0%	1 653	6.0%	904	3.3%	10 050	36.7%	27 399	5.1%	-	-	-
Households	23 223	4.9%	15 986	3.4%	13 111	2.8%	423 580	89.0%	475 901	88.0%	-	-	-
Other	4 597	28.1%	1 837	11.2%	7 375	45.0%	2 576	15.7%	16 386	3.0%	-	-	-
Total By Customer Group	45 407	8.4%	21 172	3.9%	22 176	4.1%	451 852	83.6%	540 606	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	14 417	100.0%	-	-	-	-	-	-	14 417	46.4%
Bulk Water	4 989	100.0%	-	-	-	-	-	-	4 989	16.1%
PAYE deductions	1 805	100.0%	-	-	-	-	-	-	1 805	5.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 167	100.0%	-	-	-	-	-	-	2 167	7.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 138	74.5%	827	19.6%	232	5.5%	15	.4%	4 213	13.6%
Auditor-General	-	-	-	-	106	27.9%	274	72.1%	380	1.2%
Other	193	6.2%	262	8.5%	510	16.5%	2 131	68.8%	3 097	10.0%
Total	26 709	86.0%	1 090	3.5%	848	2.7%	2 420	7.8%	31 068	100.0%

Contact Details

Municipal Manager	Mr Isaac Rampedi	016 492 0038
Financial Manager	Mr Paul Mpele	016 492 0018

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: SEDIBENG (DC42)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	365 260	361 853	120 630	33.0%	103 730	28.4%	4 309	1.2%	228 669	63.2%	87 290	82.4%	(95.1%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	9 620	9 308	1 469	15.3%	1 336	13.9%	1 718	18.5%	4 523	48.6%	2 583	70.8%	(33.5%)
Interest earned - external investments	2 040	2 040	736	36.1%	224	11.0%	333	16.3%	1 293	63.4%	616	102.3%	(46.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	73 801	63 573	10 926	14.8%	15 238	20.6%	-	-	26 164	41.2%	19 489	63.3%	(100.0%)
Agency services	6 831	6 428	1 998	29.2%	2 009	29.4%	1 377	21.4%	5 384	83.8%	2 353	79.5%	(41.5%)
Transfers recognised - operational	266 898	262 738	104 793	39.3%	83 867	31.4%	173	.1%	188 832	71.9%	61 664	92.0%	(99.7%)
Other own revenue	5 969	17 665	698	11.7%	1 063	17.8%	670	3.8%	2 430	13.8%	654	13.3%	2.5%
Gains on disposal of PPE	100	100	10	9.7%	(7)	(6.5%)	40	39.6%	43	42.8%	(68)	(68.5%)	(157.9%)
Operating Expenditure	365 217	375 332	85 853	23.5%	87 986	24.1%	55 436	14.8%	229 275	61.1%	88 804	71.4%	(37.6%)
Employee related costs	225 099	220 285	60 454	26.9%	59 519	26.4%	40 219	18.3%	160 192	72.7%	54 737	76.9%	(26.5%)
Remuneration of councillors	13 644	12 633	2 747	20.1%	2 866	21.0%	1 886	14.9%	7 499	59.4%	3 357	71.6%	(43.8%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	25 168	23 849	2 920	11.6%	4 120	16.4%	2 660	11.2%	9 700	40.7%	5 382	63.6%	(50.6%)
Finance charges	-	100	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	36 039	43 505	5 605	15.6%	6 159	17.1%	4 065	9.3%	15 829	36.4%	11 036	60.2%	(63.2%)
Transfers and grants	-	5 708	-	-	-	-	-	-	-	-	(367)	2.1%	(100.0%)
Other expenditure	65 268	69 252	14 127	21.6%	15 322	23.5%	6 605	9.5%	36 055	52.1%	14 658	69.2%	(54.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	42	(13 479)	34 776		15 744		(51 126)		(606)		(1 514)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	42	(13 479)	34 776		15 744		(51 126)		(606)		(1 514)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	42	(13 479)	34 776		15 744		(51 126)		(606)		(1 514)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	42	(13 479)	34 776		15 744		(51 126)		(606)		(1 514)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	42	(13 479)	34 776		15 744		(51 126)		(606)		(1 514)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	20 820	9 471	1 216	5.8%	1 387	6.7%	1 040	11.0%	3 643	38.5%	3 167	72.8%	(67.2%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	20 820	9 471	1 216	5.8%	1 411	6.8%	1 040	11.0%	3 667	38.7%	3 167	72.8%	(67.2%)
Public contributions and donations	-	-	-	-	(24)	-	-	-	(24)	-	-	-	-
Capital Expenditure Standard Classification	20 820	9 471	1 216	5.8%	1 387	6.7%	1 040	11.0%	3 643	38.5%	3 167	72.8%	(67.2%)
Governance and Administration	18 640	8 450	1 216	6.5%	1 375	7.4%	1 040	12.3%	3 631	43.0%	2 542	73.8%	(59.1%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	3 200	2 200	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	15 440	6 250	1 216	7.9%	1 375	8.9%	1 040	16.6%	3 631	58.1%	2 542	99.8%	(59.1%)
Community and Public Safety	538	450	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	538	450	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 642	571	-	-	12	.7%	-	-	12	2.1%	625	115.2%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	1 142	571	-	-	12	1.0%	-	-	12	2.1%	625	115.2%	(100.0%)
Environmental Protection	500	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	361 300	361 300	120 620	33.4%	103 737	28.7%	4 270	1.2%	228 627	63.3%	87 359	82.4%	(95.1%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	96 362	96 362	15 091	15.7%	19 646	20.4%	3 764	3.9%	38 501	40.0%	25 079	55.9%	(85.0%)
Government - operating	262 898	262 898	104 793	39.9%	83 867	31.9%	173	.1%	188 832	71.8%	61 664	92.0%	(99.7%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2 040	2 040	736	36.1%	224	11.0%	333	16.3%	1 293	63.4%	616	102.3%	(46.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(336 053)	(336 053)	(113 176)	33.7%	(95 455)	28.4%	(19 499)	5.8%	(228 130)	67.9%	(88 547)	74.0%	(78.0%)
Suppliers and employees	(336 053)	(336 053)	(113 176)	33.7%	(95 455)	28.4%	(19 499)	5.8%	(228 130)	67.9%	(88 914)	75.2%	(78.1%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	367	2.1%	(100.0%)
Net Cash from/(used) Operating Activities	25 247	25 247	7 444	29.5%	8 282	32.8%	(15 229)	(60.3%)	496	2.0%	(1 188)	365.7%	1 181.6%
Cash Flow from Investing Activities													
Receipts	-	-	10	-	(7)	-	40	-	43	-	(68)	-	(157.9%)
Proceeds on disposal of PPE	-	-	10	-	(7)	-	40	-	43	-	(68)	-	(157.9%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(20 820)	(20 820)	(1 327)	6.4%	(1 048)	5.0%	(1 040)	5.0%	(3 416)	16.4%	(3 167)	69.3%	(67.2%)
Capital assets	(20 820)	(20 820)	(1 327)	6.4%	(1 048)	5.0%	(1 040)	5.0%	(3 416)	16.4%	(3 167)	69.3%	(67.2%)
Net Cash from/(used) Investing Activities	(20 820)	(20 820)	(1 318)	6.3%	(1 054)	5.1%	(1 001)	4.8%	(3 373)	16.2%	(3 236)	70.0%	(69.1%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	4 427	4 427	6 126	138.4%	7 227	163.2%	(16 230)	(366.6%)	(2 877)	(65.0%)	(4 424)	7 384.3%	266.9%
Cash/cash equivalents at the year begin:	10 834	10 834	8 903	82.2%	15 029	138.7%	22 256	205.4%	8 903	82.2%	45 792	100.0%	(51.4%)
Cash/cash equivalents at the year end:	15 261	15 261	15 029	98.5%	22 256	145.8%	6 026	39.5%	6 026	39.5%	41 368	381.8%	(85.4%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr TL Mkaza (Acting)	016 450 3249
Financial Manager	Mr CE Steyn (Acting)	016 450 3073

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MOGALE CITY (GT481)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	2 390 694	2 321 149	665 801	27.8%	580 928	24.3%	549 038	23.7%	1 795 767	77.4%	562 692	72.8%	(2.4%)
Property rates	449 640	422 224	120 980	26.9%	99 508	22.1%	114 456	27.1%	334 944	79.3%	106 641	75.4%	7.3%
Property rates - penalties and collection charges	24 329	30 292	13 837	56.9%	10 809	44.4%	9 727	32.1%	34 373	113.5%	10 047	63.2%	(3.2%)
Service charges - electricity revenue	902 338	845 771	236 715	26.2%	216 947	24.0%	201 102	23.8%	654 764	77.4%	196 438	73.2%	2.4%
Service charges - water revenue	291 001	224 642	63 999	22.0%	65 775	22.6%	58 470	26.0%	188 244	83.8%	62 332	73.9%	(6.2%)
Service charges - sanitation revenue	153 205	126 627	38 521	25.1%	40 348	26.3%	39 182	30.9%	118 050	93.2%	34 932	75.5%	12.2%
Service charges - refuse revenue	118 524	103 148	28 815	24.3%	29 723	25.1%	29 333	28.4%	87 871	85.2%	28 528	75.7%	2.8%
Service charges - other	-	9	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 446	3 496	877	25.5%	868	25.2%	747	21.4%	2 491	71.3%	743	72.8%	.6%
Interest earned - external investments	2 040	1 552	257	12.6%	-	-	153	9.9%	411	26.5%	3 118	214.6%	(95.1%)
Interest earned - outstanding debtors	41 507	28 411	6 932	16.7%	7 273	17.5%	8 142	28.7%	22 348	78.7%	4 322	32.3%	88.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	30 000	20 399	6 713	22.4%	3 593	12.0%	645	3.2%	10 951	53.7%	27 382	99.2%	(97.6%)
Licences and permits	29	21	6	19.5%	5	16.3%	9	43.4%	20	93.4%	7	76.0%	26.4%
Agency services	22 184	25 772	5 838	26.3%	3 396	15.3%	6 906	26.8%	16 141	62.6%	10 926	75.2%	(36.8%)
Transfers recognised - operational	298 444	297 349	121 114	40.6%	95 699	32.1%	74 500	25.1%	291 312	98.0%	67 819	98.0%	9.9%
Other own revenue	34 008	191 433	21 203	62.3%	6 985	20.5%	5 686	3.0%	33 874	17.7%	9 457	26.8%	(39.9%)
Gains on disposal of PPE	20 000	-	(7)	-	-	-	(18)	-	(26)	-	-	-	(100.0%)
Operating Expenditure	2 783 094	2 661 239	637 395	22.9%	630 919	22.7%	640 407	24.1%	1 908 721	71.7%	550 995	65.7%	16.2%
Employee related costs	655 743	652 198	154 922	23.6%	164 926	25.2%	170 312	26.1%	490 159	75.2%	150 530	76.3%	13.1%
Remuneration of councillors	28 764	34 965	6 607	23.0%	7 349	25.5%	7 299	20.9%	21 254	60.8%	7 374	74.4%	(1.0%)
Debt impairment	96 500	177 885	26 505	27.5%	25 712	26.6%	58 666	33.0%	110 883	62.3%	29 799	72.0%	96.9%
Depreciation and asset impairment	298 154	247 000	37 728	12.7%	74 387	24.9%	73 033	29.6%	185 149	75.0%	27 792	46.4%	162.8%
Finance charges	52 094	53 808	17 473	33.5%	10 598	20.3%	19 423	36.1%	47 493	88.3%	19 960	85.3%	(2.7%)
Bulk purchases	922 981	930 561	272 279	29.5%	202 967	22.0%	189 730	20.4%	664 977	71.5%	172 226	71.1%	10.2%
Other Materials	107 087	84 761	15 635	14.6%	26 818	25.0%	18 511	21.8%	60 964	71.9%	15 950	45.6%	16.1%
Contracted services	243 035	219 093	37 958	15.6%	62 256	25.6%	42 906	19.6%	143 120	65.3%	64 093	60.9%	(33.1%)
Transfers and grants	79 071	52 244	14 339	18.1%	11 872	15.0%	11 107	21.3%	37 317	71.4%	15 918	76.0%	(30.2%)
Other expenditure	299 665	208 724	53 949	18.0%	44 034	14.7%	49 421	23.7%	147 405	70.6%	47 353	49.3%	4.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(392 400)	(340 090)	28 406		(49 991)		(91 369)		(112 954)		11 697		
Transfers recognised - capital	255 952	149 532	19 637	7.7%	32 475	12.7%	38 528	25.8%	90 640	60.6%	26 518	54.5%	45.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(136 448)	(190 558)	48 043		(17 516)		(52 840)		(22 314)		38 215		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(136 448)	(190 558)	48 043		(17 516)		(52 840)		(22 314)		38 215		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(136 448)	(190 558)	48 043		(17 516)		(52 840)		(22 314)		38 215		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(136 448)	(190 558)	48 043		(17 516)		(52 840)		(22 314)		38 215		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	424 969	275 508	34 754	8.2%	58 866	13.9%	48 003	17.4%	141 623	51.4%	70 149	41.6%	(31.6%)
National Government	161 424	119 846	20 041	12.4%	28 688	17.8%	25 760	21.5%	74 489	62.2%	25 321	56.0%	1.7%
Provincial Government	94 528	29 686	909	1.0%	1 239	1.3%	13 718	46.2%	15 866	53.4%	765	30.3%	1 693.5%
District Municipality	-	-	-	-	-	-	-	-	-	-	4 348	65.2%	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	255 952	149 532	20 951	8.2%	29 927	11.7%	39 478	26.4%	90 355	60.4%	30 434	55.2%	29.7%
Borrowing	2 880	2 880	589	20.4%	174	6.0%	-	-	763	26.5%	7 419	31.9%	(100.0%)
Internally generated funds	166 137	77 438	13 215	8.0%	28 765	17.3%	900	1.2%	42 880	55.4%	23 948	45.9%	(96.2%)
Public contributions and donations	-	45 658	-	-	-	-	7 625	16.7%	7 625	16.7%	8 348	15.4%	(8.7%)
Capital Expenditure Standard Classification	424 969	275 508	34 754	8.2%	58 866	13.9%	48 003	17.4%	141 623	51.4%	70 149	41.6%	(31.6%)
Governance and Administration	25 703	9 661	1 563	6.1%	1 423	5.5%	169	1.8%	3 155	32.7%	(97)	13.4%	(274.9%)
Executive & Council	1 876	7 655	15	.8%	-	-	-	-	15	.2%	-	4.7%	-
Budget & Treasury Office	2 000	2 000	90	4.5%	10	.5%	-	-	100	5.0%	(97)	40.5%	(100.0%)
Corporate Services	21 828	6	1 457	6.7%	1 413	6.5%	169	2 930.1%	3 039	52 664.5%	-	16.5%	(100.0%)
Community and Public Safety	28 486	33 319	8 723	30.6%	10 325	36.2%	4 981	14.9%	24 029	72.1%	3 733	29.7%	33.4%
Community & Social Services	19 978	20 094	5 240	26.2%	4 911	24.6%	2 874	14.3%	13 024	64.8%	1 592	23.9%	80.5%
Sport And Recreation	8 508	13 225	3 484	40.9%	5 415	63.6%	2 107	15.9%	11 005	83.2%	2 141	33.6%	(1.6%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	258 679	149 828	9 906	3.8%	26 113	10.1%	26 967	18.0%	62 986	42.0%	36 163	38.7%	(25.4%)
Planning and Development	188 412	86 158	3 403	1.8%	11 359	6.0%	15 262	17.7%	30 024	34.8%	18 826	28.9%	(18.9%)
Road Transport	43 838	43 197	6 369	14.5%	13 412	30.6%	6 175	14.3%	25 957	60.1%	12 594	67.4%	(51.0%)
Environmental Protection	26 428	20 473	133	.5%	1 342	5.1%	5 531	27.0%	7 005	34.2%	4 742	37.6%	16.6%
Trading Services	109 352	82 701	14 563	13.3%	21 005	19.2%	15 886	19.2%	51 453	62.2%	30 350	49.3%	(47.7%)
Electricity	31 380	17 479	3 672	11.7%	525	1.7%	210	1.2%	4 407	25.2%	7 976	32.8%	(97.4%)
Water	45 900	40 350	7 294	15.9%	10 718	23.4%	5 115	12.7%	23 127	57.3%	11 709	49.0%	(56.3%)
Waste Water Management	23 463	22 266	3 596	15.3%	9 763	41.6%	9 822	44.1%	23 181	104.1%	9 088	56.9%	8.1%
Waste Management	8 610	2 606	-	-	-	-	739	28.4%	739	28.4%	1 578	87.4%	(53.2%)
Other	2 748	-	-	-	-	-	-	-	-	-	-	100.0%	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	2 626 027	2 459 748	750 893	28.6%	673 904	25.7%	630 759	25.6%	2 055 556	83.6%	628 248	80.4%	.4%
Property rates, penalties and collection charges	459 750	452 516	122 335	26.6%	122 571	26.7%	115 171	25.5%	360 078	79.6%	144 012	79.9%	(20.0%)
Service charges	1 430 843	1 300 198	341 204	23.8%	337 068	23.6%	306 330	23.6%	984 601	75.7%	296 534	72.4%	3.3%
Other revenue	137 492	241 122	96 195	70.0%	78 443	57.1%	77 416	32.1%	252 053	104.5%	35 750	82.2%	116.5%
Government - operating	298 444	295 559	132 988	44.6%	91 379	30.6%	74 226	25.1%	298 593	101.0%	81 388	103.5%	(8.8%)
Government - capital	255 952	140 390	51 239	20.0%	37 170	14.5%	49 474	35.2%	137 883	98.2%	63 124	113.1%	(21.6%)
Interest	43 547	29 963	6 932	15.9%	7 273	16.7%	8 142	27.2%	22 348	74.6%	7 440	52.5%	9.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 352 406)	(2 216 665)	(639 883)	27.2%	(588 951)	25.0%	(598 838)	27.0%	(1 827 672)	82.5%	(535 543)	76.2%	11.8%
Suppliers and employees	(2 221 240)	(2 110 612)	(622 557)	28.0%	(579 015)	26.1%	(582 144)	27.6%	(1 783 717)	84.5%	(502 590)	76.2%	15.8%
Finance charges	(52 094)	(53 808)	(16 599)	31.9%	(9 679)	18.6%	(16 301)	30.3%	(42 579)	79.1%	(17 034)	81.0%	(4.3%)
Transfers and grants	(79 071)	(52 244)	(727)	.9%	(257)	.3%	(393)	.8%	(1 377)	2.6%	(15 918)	69.7%	(97.5%)
Net Cash from/(used) Operating Activities	273 622	243 084	111 010	40.6%	84 953	31.0%	31 921	13.1%	227 884	93.7%	92 705	125.2%	(65.6%)
Cash Flow from Investing Activities													
Receipts	20 000	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	20 000	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(424 969)	(275 508)	(151 941)	35.8%	(62 495)	14.7%	(55 839)	20.3%	(270 275)	98.1%	(65 397)	84.2%	(14.6%)
Capital assets	(424 969)	(275 508)	(151 941)	35.8%	(62 495)	14.7%	(55 839)	20.3%	(270 275)	98.1%	(65 397)	84.2%	(14.6%)
Net Cash from/(used) Investing Activities	(404 969)	(275 508)	(151 941)	37.5%	(62 495)	15.4%	(55 839)	20.3%	(270 275)	98.1%	(65 397)	96.8%	(14.6%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(33 814)	(33 814)	(8 252)	24.4%	(7 965)	23.6%	(8 964)	26.5%	(25 181)	74.5%	(10 548)	75.0%	(15.0%)
Repayment of borrowing	(33 814)	(33 814)	(8 252)	24.4%	(7 965)	23.6%	(8 964)	26.5%	(25 181)	74.5%	(10 548)	75.0%	(15.0%)
Net Cash from/(used) Financing Activities	(33 814)	(33 814)	(8 252)	24.4%	(7 965)	23.6%	(8 964)	26.5%	(25 181)	74.5%	(10 548)	75.0%	(15.0%)
Net Increase/(Decrease) in cash held	(165 161)	(66 238)	(49 183)	29.8%	14 493	(8.8%)	(32 881)	49.6%	(67 572)	102.0%	16 760	53.3%	(296.2%)
Cash/cash equivalents at the year begin:	165 782	67 292	67 292	40.6%	18 109	10.9%	32 601	48.4%	67 292	100.0%	63 336	100.0%	(48.5%)
Cash/cash equivalents at the year end:	621	1 053	18 109	2 916.0%	32 601	5 249.8%	(280)	(26.6%)	(280)	(26.6%)	80 096	1 594.4%	(100.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	39 272	18.0%	4 116	1.9%	3 354	1.5%	172 035	78.6%	218 777	19.4%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	97 660	37.7%	2 629	1.0%	1 906	.7%	156 604	60.5%	258 798	22.9%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	94 235	42.7%	(1 863)	(.8%)	1 278	.6%	127 073	57.6%	220 724	19.6%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	25 620	35.3%	3 664	5.0%	3 149	4.3%	40 245	55.4%	72 678	6.4%	-	-	-
Receivables from Exchange Transactions - Waste Management	20 003	27.2%	3 056	4.2%	2 722	3.7%	47 749	64.9%	73 529	6.5%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	473	19.3%	51	2.1%	57	2.3%	1 866	76.3%	2 446	.2%	-	-	-
Interest on Arrear Debtor Accounts	6 413	16.5%	2 281	5.9%	2 246	5.8%	27 993	71.9%	38 932	3.5%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	72 242	29.8%	8 380	3.5%	8 261	3.4%	153 297	63.3%	242 180	21.5%	-	-	-
Total By Income Source	355 917	31.6%	22 314	2.0%	22 973	2.0%	726 862	64.4%	1 128 066	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	4 464	43.6%	162	1.6%	170	1.7%	5 447	53.2%	10 243	.9%	-	-	-
Commercial	90 750	41.7%	1 642	.8%	1 223	.6%	123 754	56.9%	217 370	19.3%	-	-	-
Households	209 856	35.2%	14 514	2.4%	12 130	2.0%	359 438	60.3%	595 937	52.8%	-	-	-
Other	50 847	16.7%	5 996	2.0%	9 450	3.1%	238 224	78.2%	304 516	27.0%	-	-	-
Total By Customer Group	355 917	31.6%	22 314	2.0%	22 973	2.0%	726 862	64.4%	1 128 066	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	51 637	36.0%	47 270	32.9%	44 618	31.1%	-	-	143 525	51.1%
Bulk Water	33 533	86.9%	5 074	13.1%	-	-	-	-	38 607	13.7%
PAYE deductions	8 832	100.0%	-	-	-	-	-	-	8 832	3.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	8 273	100.0%	-	-	-	-	-	-	8 273	2.9%
Loan repayments	2 819	100.0%	-	-	-	-	-	-	2 819	1.0%
Trade Creditors	26 511	33.6%	49 464	62.7%	1 568	2.0%	1 288	1.6%	78 831	28.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	4	100.0%	-	-	-	-	4	-
Total	131 605	46.9%	101 811	36.2%	46 186	16.4%	1 288	.5%	280 890	100.0%

Contact Details

Municipal Manager	Mr Dan M Mashitisho	011 951 2028
Financial Manager	Mr L M Mahuma	011 951 2472

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MERAFONG CITY (GT484)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	1 236 817	1 236 817	325 112	26.3%	276 090	22.3%	262 729	21.2%	863 931	69.9%	263 260	74.1%	(.2%)
Property rates	227 028	227 028	42 635	18.8%	39 966	17.6%	39 450	17.4%	122 051	53.8%	51 046	77.4%	(22.7%)
Property rates - penalties and collection charges	374	374	33	8.8%	1 498	401.0%	59	15.9%	1 590	425.7%	33	231.4%	81.3%
Service charges - electricity revenue	282 810	282 810	71 944	25.4%	66 438	23.5%	59 722	21.1%	198 104	70.0%	55 142	71.1%	8.3%
Service charges - water revenue	291 482	291 482	73 960	25.4%	61 562	21.1%	59 267	20.3%	194 789	66.8%	60 621	73.2%	(2.2%)
Service charges - sanitation revenue	43 408	43 408	10 302	23.7%	10 213	23.5%	8 953	20.6%	29 468	67.9%	9 492	75.7%	(5.7%)
Service charges - refuse revenue	59 866	59 866	14 770	24.7%	14 678	24.5%	14 777	24.7%	44 225	73.9%	13 748	75.1%	7.5%
Service charges - other	837	837	315	37.6%	302	36.1%	337	40.3%	954	114.0%	204	75.0%	65.1%
Rental of facilities and equipment	1 172	1 172	307	26.2%	278	23.7%	292	24.9%	877	74.8%	320	77.7%	(8.7%)
Interest earned - external investments	2 786	2 786	1 077	38.7%	1 726	62.0%	1 014	36.4%	3 817	137.0%	1 234	94.3%	(17.8%)
Interest earned - outstanding debtors	54 681	54 681	18 972	34.7%	18 545	33.9%	19 145	35.0%	56 662	103.6%	14 518	78.2%	31.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 008	3 008	1 214	40.4%	1 469	48.8%	1 209	40.2%	3 891	129.4%	484	67.5%	149.9%
Licences and permits	41 060	41 060	9 074	22.1%	9 391	22.9%	9 962	24.3%	28 427	69.2%	9 947	72.5%	.1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	206 523	206 523	79 444	38.5%	48 159	23.3%	47 041	22.8%	174 645	84.6%	45 179	79.0%	4.1%
Other own revenue	20 954	20 954	1 065	5.1%	1 865	8.9%	1 291	6.2%	4 221	20.1%	1 293	16.7%	(.2%)
Gains on disposal of PPE	830	830	1	.1%	-	-	211	25.4%	212	25.6%	-	1.6%	(100.0%)
Operating Expenditure	1 452 754	1 452 754	204 746	14.1%	465 495	32.0%	301 173	20.7%	971 414	66.9%	274 591	70.3%	9.7%
Employee related costs	327 675	327 675	75 603	23.1%	72 841	22.2%	79 311	24.2%	227 755	69.5%	74 595	71.8%	6.3%
Remuneration of councillors	20 983	20 983	4 696	22.4%	4 883	23.3%	5 289	25.2%	14 869	70.9%	5 451	75.0%	(3.0%)
Debt impairment	335 746	335 746	-	-	148 620	44.3%	46 871	14.0%	195 491	58.2%	40 990	63.4%	14.3%
Depreciation and asset impairment	106 226	106 226	-	-	54 785	51.6%	36 523	34.4%	91 309	86.0%	14 147	225.4%	158.2%
Finance charges	12 400	12 400	1 965	15.8%	781	6.3%	6 011	48.5%	8 757	70.6%	2 536	76.3%	137.0%
Bulk purchases	440 188	440 188	90 955	20.7%	117 754	26.8%	80 561	18.3%	289 269	65.7%	91 147	73.6%	(11.6%)
Other Materials	-	-	3 500	-	4 790	-	6 235	-	14 525	-	3 498	-	78.3%
Contracted services	68 960	68 960	13 091	19.0%	21 767	31.6%	21 519	31.2%	56 376	81.8%	17 398	68.0%	23.7%
Transfers and grants	-	-	857	-	2 681	-	4 234	-	7 772	-	1 533	-	176.2%
Other expenditure	140 576	140 576	14 079	10.0%	36 592	26.0%	14 620	10.4%	65 291	46.4%	23 297	36.5%	(37.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(215 937)	(215 937)	120 366		(189 405)		(38 443)		(107 483)		(11 331)		
Transfers recognised - capital	143 332	143 332	25 534	17.8%	36 969	25.8%	183 095	127.7%	245 598	171.3%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(72 605)	(72 605)	145 900		(152 436)		144 652		138 116		(11 331)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(72 605)	(72 605)	145 900		(152 436)		144 652		138 116		(11 331)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(72 605)	(72 605)	145 900		(152 436)		144 652		138 116		(11 331)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(72 605)	(72 605)	145 900		(152 436)		144 652		138 116		(11 331)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	151 892	151 892	19 299	12.7%	22 289	14.7%	21 119	13.9%	62 707	41.3%	41 014	35.1%	(48.5%)
National Government	95 519	95 519	14 891	15.6%	12 786	13.4%	12 238	12.8%	39 915	41.8%	10 731	40.2%	14.0%
Provincial Government	47 813	47 813	4 284	9.0%	4 922	10.3%	4 108	8.6%	13 313	27.8%	28 309	40.0%	(85.5%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	143 332	143 332	19 175	13.4%	17 708	12.4%	16 346	11.4%	53 229	37.1%	39 039	40.1%	(58.1%)
Borrowing	7 100	7 100	-	-	4 460	62.8%	4 738	66.7%	9 198	129.6%	1 557	5.5%	204.4%
Internally generated funds	1 460	1 460	124	8.5%	121	8.3%	35	2.4%	280	19.2%	419	12.8%	(91.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	151 892	151 892	19 299	12.7%	22 289	14.7%	21 119	13.9%	62 707	41.3%	41 014	35.1%	(48.5%)
Governance and Administration	1 460	1 460	124	8.5%	121	8.3%	35	2.4%	280	19.2%	300	11.8%	(88.3%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 460	1 460	124	8.5%	121	8.3%	35	2.4%	280	19.2%	300	11.8%	(88.3%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	18 728	18 728	5 419	28.9%	3 438	18.4%	320	1.7%	9 177	49.0%	2 066	66.7%	(84.5%)
Community & Social Services	18 728	18 728	5 419	28.9%	3 438	18.4%	64	.3%	8 921	47.6%	101	3.9%	(36.7%)
Sport And Recreation	-	-	-	-	-	-	256	-	256	-	1 965	-	(87.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	54 260	54 260	6 515	12.0%	7 324	13.5%	9 249	17.0%	23 088	42.6%	30 436	43.1%	(69.6%)
Planning and Development	2 629	2 629	-	-	521	19.8%	-	-	521	19.8%	-	-	-
Road Transport	51 631	51 631	6 515	12.6%	6 803	13.2%	9 249	17.9%	22 567	43.7%	30 436	44.0%	(69.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	77 444	77 444	7 241	9.4%	11 406	14.7%	11 515	14.9%	30 162	38.9%	8 212	16.9%	40.2%
Electricity	22 631	22 631	7 241	32.0%	5 189	22.9%	7 695	34.0%	20 125	88.9%	5 845	16.3%	31.6%
Water	49 813	49 813	-	-	4 451	8.9%	1 239	2.5%	5 690	11.4%	2 366	8.6%	(47.6%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	5 000	5 000	-	-	1 767	35.3%	2 581	51.6%	4 347	86.9%	-	89.3%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2015/16 to Q3 of 2016/17
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	999 356	999 356	264 920	26.5%	282 008	28.2%	388 962	38.9%	935 890	93.6%	246 561	71.5%	57.8%
Property rates, penalties and collection charges	147 942	147 942	26 112	17.7%	49 009	33.1%	32 696	22.1%	107 817	72.9%	41 887	87.5%	(21.9%)
Service charges	458 489	458 489	120 129	26.2%	119 455	26.1%	122 192	26.7%	361 777	78.9%	107 627	68.5%	13.5%
Other revenue	66 195	66 195	11 662	17.6%	12 986	19.6%	12 885	19.5%	37 533	56.7%	12 044	42.0%	7.0%
Government - operating	206 523	206 523	79 800	38.6%	56 740	27.5%	45 398	22.0%	181 939	88.1%	45 179	80.2%	.5%
Government - capital	98 282	98 282	25 178	25.6%	36 969	37.6%	173 971	177.0%	236 118	240.2%	24 072	82.0%	622.7%
Interest	21 924	21 924	2 038	9.3%	6 848	31.2%	1 819	8.3%	10 705	48.8%	15 752	1 347.3%	(88.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 010 782)	(1 010 782)	(204 574)	20.2%	(191 363)	18.9%	(216 607)	21.4%	(612 544)	60.6%	(218 434)	64.2%	(.8%)
Suppliers and employees	(998 382)	(998 382)	(200 658)	20.1%	(190 582)	19.1%	(211 272)	21.2%	(602 512)	60.3%	(215 898)	64.2%	(2.1%)
Finance charges	(12 400)	(12 400)	(1 965)	15.8%	(781)	6.3%	(5 335)	43.0%	(8 081)	65.2%	(2 536)	75.5%	110.4%
Transfers and grants	-	-	(1 951)	-	-	-	-	-	(1 951)	-	-	-	-
Net Cash from/(used) Operating Activities	(11 426)	(11 426)	60 346	(528.1%)	90 645	(793.3%)	172 355	(1 508.4%)	323 346	(2 829.9%)	28 127	(3 092.5%)	512.8%
Cash Flow from Investing Activities													
Receipts	830	830	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	830	830	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(151 892)	(151 892)	(17 541)	11.5%	(21 796)	14.3%	(20 125)	13.2%	(59 462)	39.1%	(40 979)	32.7%	(50.9%)
Capital assets	(151 892)	(151 892)	(17 541)	11.5%	(21 796)	14.3%	(20 125)	13.2%	(59 462)	39.1%	(40 979)	32.7%	(50.9%)
Net Cash from/(used) Investing Activities	(151 062)	(151 062)	(17 541)	11.6%	(21 796)	14.4%	(20 125)	13.3%	(59 462)	39.4%	(40 979)	32.7%	(50.9%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	48	.4%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	48	38 136.7%	(100.0%)
Payments	(8 503)	(8 503)	(1 863)	21.9%	(1 295)	15.2%	-	-	(3 158)	37.1%	(4 377)	97.0%	(100.0%)
Repayment of borrowing	(8 503)	(8 503)	(1 863)	21.9%	(1 295)	15.2%	-	-	(3 158)	37.1%	(4 377)	97.0%	(100.0%)
Net Cash from/(used) Financing Activities	(8 503)	(8 503)	(1 863)	21.9%	(1 295)	15.2%	-	-	(3 158)	37.1%	(4 328)	(68.6%)	(100.0%)
Net Increase/(Decrease) in cash held	(170 991)	(170 991)	40 942	(23.9%)	67 554	(39.5%)	152 230	(89.0%)	260 726	(152.5%)	(17 180)	(4.1%)	(986.1%)
Cash/cash equivalents at the year begin:	(69 787)	(69 787)	(130 668)	187.2%	(89 727)	128.6%	(22 173)	31.8%	(130 668)	187.2%	111 066	99.5%	(120.0%)
Cash/cash equivalents at the year end:	(240 777)	(240 777)	(89 727)	37.3%	(22 173)	9.2%	130 057	(54.0%)	130 057	(54.0%)	93 886	(80.5%)	38.5%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - I Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	19 337	5.4%	24 852	7.0%	10 586	3.0%	300 224	84.6%	354 999	31.9%	-	-	322 299
Trade and Other Receivables from Exchange Transactions - Electricity	16 809	28.2%	10 972	18.4%	3 089	5.2%	28 637	48.1%	59 506	5.3%	-	-	38 949
Receivables from Non-exchange Transactions - Property Rates	12 806	6.3%	8 820	4.3%	5 096	2.5%	178 105	87.0%	204 827	18.4%	-	-	180 084
Receivables from Exchange Transactions - Waste Water Management	3 152	4.8%	3 198	4.9%	2 601	4.0%	56 456	86.3%	65 407	5.9%	-	-	60 709
Receivables from Exchange Transactions - Waste Management	4 935	4.6%	8 113	7.6%	3 491	3.3%	90 648	84.6%	107 188	9.6%	-	-	97 532
Receivables from Exchange Transactions - Property Rental Debtors	113	20.5%	58	10.6%	14	2.5%	364	66.3%	548	-	-	-	422
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	46	100.0%	46	-	-	-	46
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	12 749	4.0%	22 783	7.1%	9 520	3.0%	276 932	86.0%	321 984	28.9%	-	-	210 438
Total By Income Source	69 900	6.3%	78 795	7.1%	34 397	3.1%	931 413	83.6%	1 114 505	100.0%	-	-	910 478
Debtors Age Analysis By Customer Group													
Organs of State	2 048	14.6%	1 403	10.0%	841	6.0%	9 710	69.3%	14 001	1.3%	-	-	-
Commercial	32 066	6.0%	39 027	7.3%	12 409	2.3%	452 743	84.4%	536 245	48.1%	-	-	398 383
Households	35 426	6.9%	37 974	7.3%	20 755	4.0%	422 700	81.8%	516 855	46.4%	-	-	465 835
Other	361	.8%	391	.8%	392	.8%	46 260	97.6%	47 403	4.3%	-	-	46 260
Total By Customer Group	69 900	6.3%	78 795	7.1%	34 397	3.1%	931 413	83.6%	1 114 505	100.0%	-	-	910 478

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	15 024	15.5%	22 731	23.5%	42 789	44.2%	16 294	16.8%	96 838	51.6%
Bulk Water	14 586	24.5%	32 591	54.8%	12 288	20.7%	-	-	59 465	31.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 872	9.7%	5 801	19.6%	8 745	29.5%	12 230	41.3%	29 649	15.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 557	100.0%	-	-	-	-	-	-	1 557	.8%
Total	34 039	18.2%	61 124	32.6%	63 822	34.0%	28 524	15.2%	187 509	100.0%

Contact Details

Municipal Manager	Mr LR Thibini	018 788 9506
Financial Manager	Ms A R Ngwenya	018 788 9551

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: RAND WEST CITY (GT485)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	1 558 866	1 450 365	175 226	11.2%	358 615	23.0%	372 001	25.6%	905 842	62.5%	-	-	(100.0%)
Property rates	198 964	198 964	13 930	7.0%	40 997	20.6%	40 872	20.5%	95 799	48.1%	-	-	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	644 129	517 492	66 995	10.4%	122 403	19.0%	131 957	25.5%	321 354	62.1%	-	-	(100.0%)
Service charges - water revenue	240 680	274 775	17 311	7.2%	66 684	27.7%	51 286	18.7%	135 281	49.2%	-	-	(100.0%)
Service charges - sanitation revenue	52 839	49 127	3 971	7.5%	13 088	24.8%	18 189	37.0%	35 249	71.8%	-	-	(100.0%)
Service charges - refuse revenue	60 026	54 964	6 389	10.6%	14 249	23.7%	9 917	18.0%	30 556	55.6%	-	-	(100.0%)
Service charges - other	2 808	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 421	3 421	141	4.1%	443	12.9%	420	12.3%	1 004	29.3%	-	-	(100.0%)
Interest earned - external investments	2 591	2 591	854	32.9%	1 643	63.4%	1 449	55.9%	3 946	152.3%	-	-	(100.0%)
Interest earned - outstanding debtors	17 461	17 461	1 225	7.0%	3 425	19.6%	3 469	19.9%	8 119	46.5%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	15 750	10 000	136	.9%	1 388	8.8%	1 631	16.3%	3 155	31.6%	-	-	(100.0%)
Licences and permits	124	124	12	9.6%	0	.1%	9	7.3%	21	17.0%	-	-	(100.0%)
Agency services	25 500	17 274	8 135	31.9%	8 671	34.0%	9 239	53.5%	26 045	150.8%	-	-	(100.0%)
Transfers recognised - operational	260 650	270 249	54 504	20.9%	82 403	31.6%	102 249	37.8%	239 156	88.5%	-	-	(100.0%)
Other own revenue	33 922	33 922	1 622	4.8%	3 221	9.5%	1 314	3.9%	6 157	18.1%	-	-	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 552 642	1 442 805	160 152	10.3%	320 307	20.6%	308 970	21.4%	789 429	54.7%	-	-	(100.0%)
Employee related costs	453 467	462 067	33 828	7.5%	109 932	24.2%	109 654	23.7%	253 413	54.8%	-	-	(100.0%)
Remuneration of councillors	27 904	24 904	1 893	6.8%	5 742	20.6%	5 874	23.6%	13 509	54.2%	-	-	(100.0%)
Debt impairment	45 755	20 755	114	.2%	18 326	40.1%	-	-	18 440	88.8%	-	-	-
Depreciation and asset impairment	142 182	162 182	7	-	5	-	-	-	13	-	-	-	-
Finance charges	4 942	18 001	4 193	84.8%	7 482	151.4%	7 306	40.6%	18 981	105.4%	-	-	(100.0%)
Bulk purchases	627 738	592 738	113 245	18.0%	150 108	23.9%	141 005	23.8%	404 357	68.2%	-	-	(100.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	37 157	40 157	231	.6%	6 577	17.7%	13 319	33.2%	20 127	50.1%	-	-	(100.0%)
Transfers and grants	420	1 500	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	213 078	120 501	6 642	3.1%	22 135	10.4%	31 813	26.4%	60 590	50.3%	-	-	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	6 223	7 560	15 074		38 308		63 031		116 413		-		
Transfers recognised - capital	223 783	-	4 123	1.8%	3 097	1.4%	-	-	7 219	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	230 006	7 560	19 196		41 404		63 031		123 632		-		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	230 006	7 560	19 196		41 404		63 031		123 632		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	230 006	7 560	19 196		41 404		63 031		123 632		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	230 006	7 560	19 196		41 404		63 031		123 632		-		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	240 783	247 552	2 611	1.1%	8 015	3.3%	40 559	16.4%	51 184	20.7%	-	-	(100.0%)
National Government	100 124	185 039	2 611	2.6%	5 360	5.4%	13 447	7.3%	21 418	11.6%	-	-	(100.0%)
Provincial Government	123 659	55 313	-	-	2 655	2.1%	27 111	49.0%	29 766	53.8%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	223 783	240 352	2 611	1.2%	8 015	3.6%	40 559	16.9%	51 184	21.3%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 000	7 200	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	240 783	247 552	2 611	1.1%	8 015	3.3%	40 559	16.4%	51 184	20.7%	-	-	(100.0%)
Governance and Administration	10 000	5 200	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	10 000	5 200	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	39 792	73 076	648	1.6%	3 219	8.1%	4 483	6.1%	8 349	11.4%	-	-	(100.0%)
Community & Social Services	13 845	10 645	-	-	1 113	8.0%	3 431	32.2%	4 544	42.7%	-	-	(100.0%)
Sport And Recreation	25 946	17 731	648	2.5%	2 106	8.1%	1 052	5.9%	3 805	21.5%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	44 700	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	90 577	28 454	1 732	1.9%	2 850	3.1%	2 607	9.2%	7 188	25.3%	-	-	(100.0%)
Planning and Development	48 012	3 468	784	1.6%	1 711	3.6%	316	9.1%	2 812	81.1%	-	-	(100.0%)
Road Transport	42 565	24 986	947	2.2%	1 138	2.7%	2 291	9.2%	4 376	17.5%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	100 414	140 822	231	.2%	1 946	1.9%	33 469	23.8%	35 647	25.3%	-	-	(100.0%)
Electricity	24 000	35 000	131	.5%	-	-	466	1.3%	597	1.7%	-	-	(100.0%)
Water	62 914	94 209	100	.2%	1 604	2.5%	32 056	34.0%	33 761	35.8%	-	-	(100.0%)
Waste Water Management	1 500	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	12 000	11 613	-	-	342	2.9%	947	8.2%	1 289	11.1%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	1 664 875	1 664 875	260 047	15.6%	328 125	19.7%	480 652	28.9%	1 068 824	64.2%	-	-	(100.0%)
Property rates, penalties and collection charges	189 016	189 016	35 446	18.8%	48 590	25.7%	42 542	22.5%	126 578	67.0%	-	-	(100.0%)
Service charges	920 139	920 139	96 456	10.5%	167 232	18.2%	158 548	17.2%	422 236	45.9%	-	-	(100.0%)
Other revenue	51 236	51 236	27 087	52.9%	51 712	100.9%	171 395	334.5%	250 195	488.3%	-	-	(100.0%)
Government - operating	260 649	260 649	66 275	25.4%	2 000	.8%	6 706	2.6%	74 981	28.8%	-	-	(100.0%)
Government - capital	223 783	223 783	30 982	13.8%	52 500	23.5%	96 016	42.9%	179 498	80.2%	-	-	(100.0%)
Interest	20 052	20 052	3 802	19.0%	6 090	30.4%	5 445	27.2%	15 337	76.5%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 404 706)	(1 404 706)	(190 292)	13.5%	(237 061)	16.9%	(356 204)	25.4%	(783 557)	55.8%	-	-	(100.0%)
Suppliers and employees	(1 399 344)	(919 428)	(181 735)	13.0%	(226 855)	16.2%	(349 173)	38.0%	(757 763)	82.4%	-	-	(100.0%)
Finance charges	(4 942)	(484 857)	(5 542)	112.2%	(6 576)	133.1%	(7 031)	1.5%	(19 150)	3.9%	-	-	(100.0%)
Transfers and grants	(420)	(420)	(3 015)	717.8%	(3 630)	864.4%	-	-	(6 645)	1 582.1%	-	-	-
Net Cash from/(used) Operating Activities	260 169	260 169	69 755	26.8%	91 064	35.0%	124 448	47.8%	285 267	109.6%	-	-	(100.0%)
Cash Flow from Investing Activities													
Receipts	-	-	(34 702)	-	(60 074)	-	(3 000)	-	(97 776)	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	(34 702)	-	(60 074)	-	(3 000)	-	(97 776)	-	-	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(240 783)	(240 783)	(4 109)	1.7%	(8 015)	3.3%	(40 559)	16.8%	(52 683)	21.9%	-	-	(100.0%)
Capital assets	(240 783)	(240 783)	(4 109)	1.7%	(8 015)	3.3%	(40 559)	16.8%	(52 683)	21.9%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(240 783)	(240 783)	(38 811)	16.1%	(68 089)	28.3%	(43 559)	18.1%	(150 459)	62.5%	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	4 051	-	1 107	-	899	-	6 057	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	4 051	-	1 107	-	899	-	6 057	-	-	-	(100.0%)
Payments	(23 237)	(23 237)	(873)	3.8%	(2 504)	10.8%	(1 990)	8.6%	(5 367)	23.1%	-	-	(100.0%)
Repayment of borrowing	(23 237)	(23 237)	(873)	3.8%	(2 504)	10.8%	(1 990)	8.6%	(5 367)	23.1%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(23 237)	(23 237)	3 178	(13.7%)	(1 397)	6.0%	(1 091)	4.7%	690	(3.0%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(3 850)	(3 850)	34 122	(886.2%)	21 578	(560.4%)	79 798	(2 072.5%)	135 498	(3 519.1%)	-	-	(100.0%)
Cash/cash equivalents at the year begin:	17 338	17 338	-	-	34 122	196.8%	55 700	321.2%	-	-	-	-	(100.0%)
Cash/cash equivalents at the year end:	13 488	13 488	34 122	253.0%	55 700	413.0%	135 498	1 004.6%	135 498	1 004.6%	-	-	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	13 201	19.3%	9 096	13.3%	3 997	5.8%	42 249	61.6%	68 542	7.8%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	28 276	25.9%	5 985	5.5%	4 530	4.2%	70 256	64.4%	109 046	12.4%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 103	2.2%	3 951	.8%	3 363	.7%	477 442	96.3%	495 859	56.4%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 559	11.0%	1 816	5.6%	1 564	4.8%	25 532	78.6%	32 472	3.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	4 246	11.4%	2 387	6.4%	2 028	5.4%	28 573	76.7%	37 234	4.2%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	96	5.2%	53	2.9%	53	2.9%	1 636	89.0%	1 839	.2%	-	-	-
Interest on Arrear Debtor Accounts	1 264	2.2%	1 159	2.0%	1 146	2.0%	53 444	93.7%	57 013	6.5%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 734	8.7%	2 622	3.4%	2 551	3.3%	65 743	84.7%	77 650	8.8%	-	-	-
Total By Income Source	68 480	7.8%	27 070	3.1%	19 231	2.2%	764 874	87.0%	879 655	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	864	19.1%	358	7.9%	181	4.0%	3 107	68.9%	4 510	.5%	-	-	-
Commercial	35 498	5.0%	21 361	3.0%	14 586	2.1%	637 334	89.9%	708 778	80.6%	-	-	-
Households	31 660	19.2%	5 236	3.2%	4 376	2.7%	123 684	75.0%	164 955	18.8%	-	-	-
Other	459	32.5%	115	8.2%	88	6.2%	749	53.1%	1 411	.2%	-	-	-
Total By Customer Group	68 480	7.8%	27 070	3.1%	19 231	2.2%	764 874	87.0%	879 655	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	35 067	23.5%	-	-	47 897	32.0%	66 562	44.5%	149 525	23.8%
Bulk Water	18 071	100.0%	-	-	-	-	-	-	18 071	2.9%
PAYE deductions	5 584	100.0%	-	-	-	-	-	-	5 584	.9%
VAT (output less input)	93 884	100.0%	-	-	-	-	-	-	93 884	15.0%
Pensions / Retirement	4 396	100.0%	-	-	-	-	-	-	4 396	.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	28 873	61.9%	4 044	8.7%	4 382	9.4%	9 364	20.1%	46 663	7.4%
Auditor-General	931	100.0%	-	-	-	-	-	-	931	.1%
Other	308 179	100.0%	-	-	-	-	-	-	308 179	49.1%
Total	494 985	78.9%	4 044	.6%	52 279	8.3%	75 926	12.1%	627 234	100.0%

Contact Details

Municipal Manager	Mr Thabo Ndlovu	011 411 0051/2
Financial Manager	Mr Vincent Nkhefa	011 411 0086/7

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: WEST RAND (DC48)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	297 068	282 231	94 651	31.9%	69 029	23.2%	60 719	21.5%	224 400	79.5%	86 579	87.5%	(29.9%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	30 656	24 753	273	.9%	361	1.2%	139	.6%	773	3.1%	189	9.7%	(26.3%)
Rental of facilities and equipment	1 200	1 058	312	26.0%	171	14.3%	153	14.4%	636	60.1%	393	48.7%	(61.1%)
Interest earned - external investments	3 139	2 557	411	13.1%	919	29.3%	431	16.9%	1 761	68.9%	267	21.3%	61.2%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	16	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	500	500	-	-	75	15.0%	16	3.3%	91	18.3%	-	16.7%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	10 839	38.2%	(100.0%)
Transfers recognised - operational	203 891	204 320	87 547	42.9%	66 643	32.7%	53 638	26.3%	207 828	101.7%	71 403	105.5%	(24.9%)
Other own revenue	57 682	49 043	6 109	10.6%	859	1.5%	6 342	12.9%	13 310	27.1%	3 472	38.9%	82.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	299 545	306 885	88 020	29.4%	77 625	25.9%	75 597	24.6%	241 242	78.6%	68 244	67.8%	10.8%
Employee related costs	173 517	170 291	38 873	22.4%	38 970	22.5%	37 551	22.1%	115 394	67.8%	36 438	71.9%	3.1%
Remuneration of councillors	13 692	14 316	1 679	12.3%	2 328	17.0%	2 853	19.9%	6 860	47.9%	2 922	68.7%	(2.4%)
Debt impairment	909	909	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	14 742	8 130	1 464	9.9%	5 934	40.3%	1 492	18.4%	8 891	109.4%	1 996	61.9%	(25.2%)
Finance charges	1 200	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	766	456	-	-	-	-	-	-	-	-	-	-	-
Contracted services	38 048	38 163	431	1.1%	4 753	12.5%	10 958	28.7%	16 143	42.3%	454	42.1%	2 315.3%
Transfers and grants	4 392	4 392	2 000	45.5%	400	9.1%	600	13.7%	3 000	68.3%	1 200	100.1%	(50.0%)
Other expenditure	52 280	70 228	43 572	83.3%	25 240	48.3%	22 143	31.5%	90 955	129.5%	25 233	61.8%	(12.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 477)	(24 654)	6 631		(8 597)		(14 877)		(16 843)		18 336		
Transfers recognised - capital	12 484	27 779	6 284	50.3%	6 200	49.7%	8 850	31.9%	21 334	76.8%	12 000	97.6%	(26.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	10 007	3 125	12 915		(2 397)		(6 027)		4 491		30 336		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	10 007	3 125	12 915		(2 397)		(6 027)		4 491		30 336		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	10 007	3 125	12 915		(2 397)		(6 027)		4 491		30 336		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	10 007	3 125	12 915		(2 397)		(6 027)		4 491		30 336		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	10 000	25 545	4 329	43.3%	4 403	44.0%	5 462	21.4%	14 194	55.6%	6 200	77.4%	(11.9%)
National Government	10 000	25 295	4 329	43.3%	4 403	44.0%	5 420	21.4%	14 152	55.9%	6 200	79.0%	(12.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	10 000	25 295	4 329	43.3%	4 403	44.0%	5 420	21.4%	14 152	55.9%	6 200	79.0%	(12.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	250	-	-	-	-	42	16.8%	42	16.8%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	10 000	25 545	4 329	43.3%	4 403	44.0%	5 462	21.4%	14 194	55.6%	6 200	77.4%	(11.9%)
Governance and Administration	-	250	-	-	-	-	42	16.8%	42	16.8%	-	.6%	(100.0%)
Executive & Council	-	-	-	-	-	-	42	-	42	-	-	.6%	(100.0%)
Budget & Treasury Office	-	250	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 000	25 295	4 329	43.3%	4 403	44.0%	5 420	21.4%	14 152	55.9%	6 200	-	(12.6%)
Planning and Development	10 000	25 295	4 329	43.3%	4 403	44.0%	5 420	21.4%	14 152	55.9%	6 200	-	(12.6%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	309 552	310 009	100 929	32.6%	75 229	24.3%	69 569	22.4%	245 727	79.3%	97 717	89.9%	(28.8%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	30 656	24 753	273	.9%	361	1.2%	139	.6%	773	3.1%	187	12.4%	(25.6%)
Other revenue	59 382	50 600	6 421	10.8%	1 105	1.9%	6 511	12.9%	14 038	27.7%	4 043	34.0%	61.0%
Government - operating	203 891	204 320	87 540	42.9%	66 643	32.7%	53 638	26.3%	207 821	101.7%	82 243	109.5%	(34.8%)
Government - capital	12 484	27 779	6 284	50.3%	6 200	49.7%	8 850	31.9%	21 334	76.8%	10 000	100.0%	(11.5%)
Interest	3 139	2 557	411	13.1%	919	29.3%	431	16.9%	1 761	68.9%	1 245	23.2%	(65.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(283 896)	(296 846)	(83 300)	29.3%	(70 330)	24.8%	(74 950)	25.2%	(228 580)	77.0%	(91 781)	77.9%	(18.3%)
Suppliers and employees	(278 304)	(291 254)	(81 300)	29.2%	(70 330)	25.3%	(74 350)	25.5%	(225 980)	77.6%	(90 963)	77.8%	(18.3%)
Finance charges	(1 200)	(1 200)	-	-	-	-	-	-	-	-	(17)	20.5%	(100.0%)
Transfers and grants	(4 392)	(4 392)	(2 000)	45.5%	-	-	(600)	13.7%	(2 600)	59.2%	(800)	91.0%	(25.0%)
Net Cash from/(used) Operating Activities	25 656	13 163	17 629	68.7%	4 899	19.1%	(5 380)	(40.9%)	17 147	130.3%	5 937	(20 145 885.8%)	(190.6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(10 000)	(25 545)	(4 329)	43.3%	(4 403)	44.0%	(5 462)	21.4%	(14 194)	55.6%	(6 200)	77.4%	(11.9%)
Capital assets	(10 000)	(25 545)	(4 329)	43.3%	(4 403)	44.0%	(5 462)	21.4%	(14 194)	55.6%	(6 200)	77.4%	(11.9%)
Net Cash from/(used) Investing Activities	(10 000)	(25 545)	(4 329)	43.3%	(4 403)	44.0%	(5 462)	21.4%	(14 194)	55.6%	(6 200)	77.4%	(11.9%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	15 656	(12 382)	13 300	85.0%	496	3.2%	(10 843)	87.6%	2 953	(23.8%)	(264)	(297.9%)	4 012.7%
Cash/cash equivalents at the year begin:	25 412	13 901	13 481	53.1%	26 781	105.4%	27 277	196.2%	13 481	97.0%	66 257	100.0%	(58.8%)
Cash/cash equivalents at the year end:	41 068	1 519	26 781	65.2%	27 277	66.4%	16 434	1 081.7%	16 434	1 081.7%	65 994	259.7%	(75.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	27 918	100.0%	27 918	100.0%	-	-	918
Total By Income Source	-	-	-	-	-	-	27 918	100.0%	27 918	100.0%	-	-	918
Debtors Age Analysis By Customer Group													
Orgars of State	-	-	-	-	-	-	27 000	100.0%	27 000	96.7%	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	918	100.0%	918	3.3%	-	-	918
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	27 918	100.0%	27 918	100.0%	-	-	918

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 948	100.0%	-	-	-	-	-	-	4 948	100.0%
Total	4 948	100.0%	-	-	-	-	-	-	4 948	100.0%

Contact Details

Municipal Manager	Mr Romeo Mohaudi	011 411 5254
Financial Manager	Mr Mzwandile Mkhize	011 411 5038

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ETHEKWINI (ETH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	31 267 560	31 358 677	8 875 973	28.4%	8 135 683	26.0%	7 753 967	24.7%	24 765 623	79.0%	5 730 463	70.9%	35.3%
Property rates	6 302 049	6 302 049	1 597 502	25.3%	1 857 180	29.5%	1 744 398	27.7%	5 199 080	82.5%	1 107 008	72.6%	57.6%
Property rates - penalties and collection charges	158 523	158 523	1 163	.7%	8 713	5.5%	11 690	7.4%	21 567	13.6%	20 999	65.4%	(44.3%)
Service charges - electricity revenue	12 576 060	12 576 060	3 453 141	27.5%	3 007 424	23.9%	2 586 615	20.6%	9 047 180	71.9%	2 857 018	73.6%	(9.5%)
Service charges - water revenue	3 301 439	3 301 439	1 166 956	35.3%	600 911	18.2%	646 333	19.6%	2 414 199	73.1%	740 618	70.1%	(12.7%)
Service charges - sanitation revenue	807 742	807 742	300 260	37.2%	181 932	22.5%	154 658	19.1%	636 849	78.8%	205 033	71.9%	(24.6%)
Service charges - refuse revenue	572 621	572 621	205 221	35.8%	88 252	15.4%	147 351	25.7%	440 824	77.0%	138 624	75.6%	6.3%
Service charges - other	112 607	112 607	25 813	22.9%	22 237	19.7%	25 014	22.2%	73 064	64.9%	44 371	87.2%	(43.6%)
Rental of facilities and equipment	489 907	489 907	80 550	16.4%	61 693	12.6%	151 578	30.9%	293 821	60.0%	115 929	65.7%	30.8%
Interest earned - external investments	855 369	862 766	160 881	18.8%	161 293	18.9%	462 419	53.6%	784 592	90.9%	130 862	46.0%	253.4%
Interest earned - outstanding debtors	113 981	113 981	45 537	40.0%	47 168	41.4%	68 305	59.9%	161 009	141.3%	62 532	97.5%	9.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	59 463	59 463	12 940	21.8%	13 483	22.7%	38 927	65.5%	65 350	109.9%	11 070	36.8%	251.6%
Licences and permits	35 825	35 825	7 768	21.7%	7 477	20.9%	11 436	31.9%	26 681	74.5%	8 106	90.1%	41.1%
Agency services	10 552	10 552	2 678	25.4%	1 834	17.4%	3 625	34.4%	8 137	77.1%	2 516	56.3%	44.1%
Transfers recognised - operational	3 063 682	3 074 831	979 977	32.0%	914 619	29.9%	713 226	23.2%	2 607 821	84.8%	89 550	66.6%	696.5%
Other own revenue	2 768 384	2 840 955	835 585	30.2%	1 157 071	41.8%	986 274	34.7%	2 978 930	104.9%	190 809	66.5%	416.9%
Gains on disposal of PPE	39 358	39 358	1	-	4 397	11.2%	2 118	5.4%	6 516	16.6%	5 416	28.6%	(60.9%)
Operating Expenditure	30 646 274	30 764 278	6 448 365	21.0%	6 915 297	22.6%	6 537 307	21.2%	19 900 969	64.7%	6 536 463	66.2%	-
Employee related costs	8 755 110	8 713 941	1 954 761	22.3%	2 331 336	26.6%	1 925 638	22.1%	6 211 736	71.3%	1 868 090	72.6%	3.1%
Remuneration of councillors	105 953	105 964	25 610	24.2%	26 430	24.9%	27 158	25.6%	79 198	74.7%	27 172	72.7%	(.1%)
Debt impairment	648 458	648 458	170 408	26.3%	170 173	26.2%	170 355	26.3%	510 936	78.8%	310 973	38.3%	(45.2%)
Depreciation and asset impairment	1 976 669	1 964 233	412 463	20.9%	416 454	21.1%	577 119	29.4%	1 406 036	71.6%	537 410	68.5%	7.4%
Finance charges	1 424 373	1 424 294	59 088	4.1%	265 072	18.6%	468 458	32.9%	792 618	55.6%	89 120	39.5%	425.7%
Bulk purchases	10 425 185	10 425 185	2 575 112	24.7%	1 987 760	19.1%	2 220 344	21.3%	6 783 216	65.1%	2 119 312	71.5%	4.8%
Other Materials	138 316	138 266	3 732	2.7%	27 480	19.9%	35 101	25.4%	66 313	48.0%	887	63.1%	3 858.6%
Contracted services	4 356 388	4 470 311	716 108	16.4%	1 029 961	23.6%	853 952	19.1%	2 600 022	58.2%	897 978	62.3%	(4.9%)
Transfers and grants	216 940	213 747	51 514	23.7%	66 089	30.5%	23 838	11.2%	141 441	66.2%	44 637	65.6%	(46.6%)
Other expenditure	2 598 642	2 659 638	479 568	18.5%	594 540	22.9%	221 257	8.3%	1 295 364	48.7%	640 805	58.6%	(65.5%)
Loss on disposal of PPE	241	242	2	.9%	(0)	(.1%)	14 087	5 826.1%	14 089	5 826.9%	80	24.3%	17 486.6%
Surplus/(Deficit)	621 285	594 399	2 427 607		1 220 387		1 216 659		4 864 653		(806 000)		
Transfers recognised - capital	3 689 848	3 739 615	576 556	15.6%	928 791	25.2%	640 689	17.1%	2 146 036	57.4%	626 522	56.2%	2.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 311 133	4 334 014	3 004 163		2 149 178		1 857 348		7 010 689		(179 478)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	4 311 133	4 334 014	3 004 163		2 149 178		1 857 348		7 010 689		(179 478)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 311 133	4 334 014	3 004 163		2 149 178		1 857 348		7 010 689		(179 478)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 311 133	4 334 014	3 004 163		2 149 178		1 857 348		7 010 689		(179 478)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	6 725 067	6 693 732	944 963	14.1%	1 497 062	22.3%	1 258 115	18.8%	3 700 140	55.3%	1 101 745	57.2%	14.2%
National Government	2 872 195	2 896 932	280 542	9.8%	705 107	24.5%	380 843	13.1%	1 366 492	47.2%	512 709	48.5%	(25.7%)
Provincial Government	815 653	834 665	100 110	12.3%	382 900	46.9%	98 662	11.8%	581 672	69.7%	61 872	218.5%	59.5%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	2 000	22 166	846	42.3%	1 425	71.3%	693	3.1%	2 964	13.4%	780	7.4%	(11.2%)
Transfers recognised - capital	3 689 848	3 753 763	381 498	10.3%	1 089 432	29.5%	480 198	12.8%	1 951 128	52.0%	575 361	54.7%	(16.5%)
Borrowing	1 000 000	1 000 000	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 035 219	1 939 969	563 465	27.7%	407 630	20.0%	777 917	40.1%	1 749 012	90.2%	526 384	61.4%	47.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	6 725 067	6 693 732	944 963	14.1%	1 497 062	22.3%	1 258 115	18.8%	3 700 140	55.3%	1 101 745	57.2%	14.2%
Governance and Administration	384 182	577 666	30 315	7.9%	28 503	7.4%	77 386	13.4%	136 204	23.6%	29 474	43.5%	162.6%
Executive & Council	25 600	29 300	7 704	30.1%	2 217	8.7%	1 528	5.2%	11 449	39.1%	287	11.2%	432.4%
Budget & Treasury Office	236 439	237 243	15 791	6.7%	(4 670)	(2.0%)	52 592	22.2%	63 713	26.9%	15 136	36.6%	247.5%
Corporate Services	122 143	311 123	6 820	5.6%	30 956	25.3%	23 266	7.5%	61 042	19.6%	14 051	62.4%	65.6%
Community and Public Safety	1 667 591	1 630 700	290 890	17.4%	411 615	24.7%	235 355	14.4%	937 860	57.5%	137 876	40.5%	70.7%
Community & Social Services	304 859	300 914	21 777	7.1%	21 688	7.1%	13 389	4.4%	56 854	18.9%	20 470	30.5%	(34.6%)
Sport And Recreation	48 088	21 913	8 042	16.7%	6 045	12.6%	2 459	11.2%	16 546	75.5%	(764)	22.6%	(421.9%)
Public Safety	79 303	77 074	3 036	3.8%	8 737	11.0%	8 450	11.0%	20 223	26.2%	6 486	55.3%	30.3%
Housing	1 200 400	1 201 800	255 353	21.3%	374 746	31.2%	210 154	17.5%	840 253	69.9%	109 427	41.8%	92.0%
Health	34 941	28 999	2 682	7.7%	399	1.1%	903	3.1%	3 984	13.7%	2 257	34.4%	(60.0%)
Economic and Environmental Services	2 357 173	2 134 620	331 999	14.1%	492 468	20.9%	353 331	16.6%	1 177 798	55.2%	625 004	84.4%	(43.5%)
Planning and Development	266 102	328 270	17 806	6.7%	46 229	17.4%	52 564	16.0%	116 599	35.5%	36 846	213.2%	42.7%
Road Transport	2 091 071	1 806 350	314 193	15.0%	446 239	21.3%	300 767	16.7%	1 061 199	58.7%	588 158	81.9%	(48.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 195 944	2 198 999	288 535	13.1%	552 192	25.1%	578 124	26.3%	1 418 851	64.5%	299 121	46.8%	93.3%
Electricity	666 147	666 148	74 528	11.2%	96 912	14.5%	236 662	35.5%	408 102	61.3%	106 127	52.7%	123.0%
Water	785 626	788 425	84 191	10.7%	200 746	25.6%	138 310	17.5%	423 247	53.7%	111 371	55.9%	24.2%
Waste Water Management	617 900	618 155	129 816	21.0%	246 763	39.9%	184 856	29.9%	561 435	90.8%	67 640	31.3%	173.3%
Waste Management	126 271	126 271	-	-	7 771	6.2%	18 296	14.5%	26 067	20.6%	13 982	37.2%	30.9%
Other	120 177	151 747	3 224	2.7%	12 284	10.2%	13 919	9.2%	29 427	19.4%	10 270	24.9%	35.5%

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	33 933 433	34 086 158	7 729 676	22.8%	8 914 638	26.3%	9 141 060	26.8%	25 785 373	75.6%	6 461 445	73.0%	41.5%
Property rates, penalties and collection charges	6 137 543	6 137 543	1 597 502	26.0%	1 857 179	30.3%	1 756 074	28.6%	5 210 755	84.9%	1 223 320	77.9%	43.5%
Service charges	16 724 943	16 724 943	3 099 275	18.5%	4 414 410	26.4%	4 463 549	26.7%	11 977 235	71.6%	3 091 281	70.6%	44.4%
Other revenue	3 348 069	3 420 640	841 375	25.1%	1 019 750	30.5%	931 944	27.2%	2 793 070	81.7%	6 133	62.1%	15 095.4%
Government - operating	3 063 682	3 074 831	979 828	32.0%	914 768	29.9%	760 228	24.7%	2 654 824	86.3%	713 184	89.3%	6.6%
Government - capital	3 689 848	3 739 615	1 005 278	27.2%	500 069	13.6%	698 541	18.7%	2 203 888	58.9%	1 234 131	78.9%	(43.4%)
Interest	969 349	988 586	206 417	21.3%	208 461	21.5%	530 724	53.7%	945 602	95.7%	193 395	55.3%	174.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(28 021 329)	(28 529 267)	(7 421 950)	26.5%	(7 495 576)	26.7%	(7 843 172)	27.5%	(22 760 698)	79.8%	(4 534 772)	80.2%	73.0%
Suppliers and employees	(26 382 679)	(26 891 225)	(7 311 348)	27.7%	(7 164 413)	27.2%	(7 350 878)	27.3%	(21 826 639)	81.2%	(4 418 082)	83.1%	66.4%
Finance charges	(1 421 709)	(1 424 294)	(59 088)	4.2%	(265 074)	18.6%	(468 456)	32.9%	(792 618)	55.6%	(72 053)	38.4%	550.2%
Transfers and grants	(216 940)	(213 748)	(51 514)	23.7%	(66 089)	30.5%	(23 838)	11.2%	(141 441)	66.2%	(44 637)	65.6%	(46.6%)
Net Cash from/(used) Operating Activities	5 912 104	5 556 891	307 725	5.2%	1 419 062	24.0%	1 297 888	23.4%	3 024 675	54.4%	1 926 673	49.4%	(32.6%)
Cash Flow from Investing Activities													
Receipts	30 314	30 539	-	-	-	-	(7 573)	(24.8%)	(7 573)	(24.8%)	7 931	36.4%	(195.5%)
Proceeds on disposal of PPE	39 358	39 358	-	-	-	-	(7 573)	(19.2%)	(7 573)	(19.2%)	5 337	27.7%	(241.9%)
Decrease in non-current debtors	(1 724)	(1 499)	-	-	-	-	-	-	-	-	2 594	(289.0%)	(100.0%)
Decrease in other non-current receivables	(7 320)	(7 320)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(6 725 067)	(6 693 732)	(1 416 574)	21.1%	(1 036 719)	15.4%	(1 246 845)	18.6%	(3 700 138)	55.3%	(1 101 745)	57.2%	13.2%
Capital assets	(6 725 067)	(6 693 732)	(1 416 574)	21.1%	(1 036 719)	15.4%	(1 246 845)	18.6%	(3 700 138)	55.3%	(1 101 745)	57.2%	13.2%
Net Cash from/(used) Investing Activities	(6 694 753)	(6 663 193)	(1 416 574)	21.2%	(1 036 719)	15.5%	(1 254 418)	18.8%	(3 707 711)	55.6%	(1 093 814)	57.3%	14.7%
Cash Flow from Financing Activities													
Receipts	1 088 904	1 088 904	(6 120)	(.6%)	(14 367)	(1.3%)	224 122	20.6%	203 635	18.7%	(145 894)	(195.1%)	(253.6%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 000 000	1 000 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	88 904	88 904	(6 120)	(6.9%)	(14 367)	(16.2%)	224 122	252.1%	203 635	229.1%	(145 894)	(195.1%)	(253.6%)
Payments	(1 110 477)	(1 110 477)	(259 726)	23.4%	(151 141)	13.6%	(395 788)	35.6%	(806 655)	72.6%	(248 923)	73.5%	59.0%
Repayment of borrowing	(1 110 477)	(1 110 477)	(259 726)	23.4%	(151 141)	13.6%	(395 788)	35.6%	(806 655)	72.6%	(248 923)	73.5%	59.0%
Net Cash from/(used) Financing Activities	(21 573)	(21 573)	(265 846)	1 232.3%	(165 508)	767.2%	(171 666)	795.7%	(603 020)	2 795.3%	(394 817)	96.8%	(56.5%)
Net Increase/(Decrease) in cash held	(804 222)	(1 127 875)	(1 374 695)	170.9%	216 834	(27.0%)	(128 196)	11.4%	(1 286 057)	114.0%	438 042	(32.5%)	(129.3%)
Cash/cash equivalents at the year begin:	6 243 060	7 216 329	6 904 510	110.6%	5 529 815	88.6%	5 746 649	79.6%	6 904 510	95.7%	5 098 579	95.3%	12.7%
Cash/cash equivalents at the year end:	5 438 838	6 088 454	5 529 815	101.7%	5 746 649	105.7%	5 618 453	92.3%	5 618 453	92.3%	5 536 621	76.7%	1.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	88 929	6.3%	54 439	3.8%	88 646	6.2%	1 189 087	83.7%	1 421 102	18.0%	51 325	3.6%	44 388
Trade and Other Receivables from Exchange Transactions - Electricity	501 532	43.1%	145 241	12.5%	78 104	6.7%	439 471	37.7%	1 164 348	14.8%	34 229	2.9%	53 058
Receivables from Non-exchange Transactions - Property Rates	254 748	10.5%	60 405	2.5%	48 340	2.0%	2 056 233	85.0%	2 419 727	30.7%	6	-	326 235
Receivables from Exchange Transactions - Waste Water Management	73 808	17.7%	64 700	15.5%	25 667	6.2%	253 132	60.7%	417 307	5.3%	7 515	1.8%	23 328
Receivables from Exchange Transactions - Waste Management	26 174	19.6%	19 803	14.8%	4 900	3.7%	82 810	61.9%	133 686	1.7%	0	-	4 293
Receivables from Exchange Transactions - Property Rental Debtors	2 651	1.3%	13 143	6.7%	3 900	2.0%	176 953	90.0%	196 647	2.5%	474	.2%	17 216
Interest on Arrear Debtor Accounts	(34 385)	(2.7%)	8 610	.7%	5 933	.5%	1 280 657	101.6%	1 260 815	16.0%	-	-	49 803
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	51 486	5.9%	72 721	8.3%	33 389	3.8%	719 408	82.0%	877 004	11.1%	82 505	9.4%	7 651
Total By Income Source	964 944	12.2%	439 061	5.6%	288 879	3.7%	6 197 752	78.5%	7 890 635	100.0%	176 054	2.2%	525 973
Debtors Age Analysis By Customer Group													
Organs of State	12 820	4.3%	38 494	12.9%	7 107	2.4%	240 817	80.5%	299 238	3.8%	12 281	4.1%	52 739
Commercial	595 828	24.8%	131 992	5.5%	121 008	5.0%	1 550 242	64.6%	2 399 069	30.4%	80 306	3.3%	295 428
Households	335 843	6.6%	259 481	5.1%	155 944	3.1%	4 332 821	85.2%	5 084 088	64.4%	75 856	1.5%	142 371
Other	20 453	18.9%	9 095	8.4%	4 819	4.5%	73 872	68.2%	108 239	1.4%	7 610	7.0%	35 435
Total By Customer Group	964 944	12.2%	439 061	5.6%	288 879	3.7%	6 197 752	78.5%	7 890 635	100.0%	176 054	2.2%	525 973

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	724 285	100.0%	-	-	-	-	-	-	724 285	32.1%
Bulk Water	161 385	100.0%	-	-	-	-	-	-	161 385	7.2%
PAYE deductions	91 790	100.0%	-	-	-	-	-	-	91 790	4.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	106 632	100.0%	-	-	-	-	-	-	106 632	4.7%
Loan repayments	-	-	11 667	1.4%	272 732	32.7%	550 400	65.9%	834 799	37.0%
Trade Creditors	211 691	69.1%	8 346	2.7%	3 867	1.3%	82 436	26.9%	306 340	13.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	31 761	100.0%	-	-	-	-	-	-	31 761	1.4%
Total	1 327 544	58.8%	20 013	.9%	276 599	12.3%	632 836	28.0%	2 256 992	100.0%

Contact Details

Municipal Manager	Ms Dumisile Nene (acting)	031 311 2130
Financial Manager	Mr Krish Kumar	031 311 1131

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMDONI (KZN212)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	255 138	254 350	127 586	50.0%	46 111	18.1%	36 985	14.5%	210 682	82.8%	19 363	88.9%	91.0%
Property rates	72 916	74 480	72 578	99.5%	(187)	(.3%)	1 205	1.6%	73 596	98.8%	(257)	99.6%	(569.5%)
Property rates - penalties and collection charges	2 150	2 000	689	32.0%	781	36.3%	754	37.7%	2 224	111.2%	-	43.1%	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	8 663	-	-	-	-	-	-	-	-	114	97.0%	(100.0%)
Service charges - other	8 663	-	8 157	94.2%	124	1.4%	135	-	8 417	-	-	-	(100.0%)
Rental of facilities and equipment	5 240	4 849	1 365	26.0%	1 330	25.4%	1 369	28.2%	4 063	83.8%	999	81.3%	37.0%
Interest earned - external investments	9 500	11 500	20	.2%	20	.2%	19	.2%	59	.5%	18	.9%	5.6%
Interest earned - outstanding debtors	12	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 520	1 707	144	9.5%	132	8.7%	145	8.5%	421	24.6%	737	403.5%	(80.3%)
Licences and permits	6 805	7 440	1 808	26.6%	1 800	26.5%	2 069	27.8%	5 677	76.3%	1 680	78.6%	23.1%
Agency services	-	0	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	142 612	117 306	42 145	29.6%	40 623	28.5%	30 285	25.8%	113 053	96.4%	15 170	85.1%	99.6%
Other own revenue	5 720	26 406	681	11.9%	1 489	26.0%	1 003	3.8%	3 173	12.0%	901	89.1%	11.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	285 776	254 350	32 144	11.2%	55 236	19.3%	52 092	20.5%	139 471	54.8%	30 664	46.0%	69.9%
Employee related costs	89 276	77 713	17 957	20.1%	20 228	22.7%	20 064	25.8%	58 249	75.0%	17 396	77.4%	15.3%
Remuneration of councillors	14 231	12 010	938	6.6%	2 915	20.5%	2 086	17.4%	5 940	49.5%	-	37.3%	(100.0%)
Debt impairment	3 734	1 500	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	41 127	35 000	-	-	2 119	5.2%	5 074	14.5%	7 193	20.6%	-	-	(100.0%)
Finance charges	401	400	109	27.2%	101	25.2%	93	23.3%	304	75.9%	121	75.1%	(23.1%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	27 522	14 709	3 024	11.0%	6 789	24.7%	6 052	41.1%	15 865	107.9%	3 995	59.8%	51.5%
Transfers and grants	5 715	3 774	921	16.1%	1 020	17.9%	1 156	30.6%	3 097	82.1%	584	65.3%	97.8%
Other expenditure	103 770	109 244	9 194	8.9%	22 064	21.3%	17 567	16.1%	48 825	44.7%	8 568	34.2%	105.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(30 638)	0	95 443		(9 125)		(15 108)		71 211		(11 302)		
Transfers recognised - capital	77 008	109 642	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	46 370	109 642	95 443		(9 125)		(15 108)		71 211		(11 302)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	46 370	109 642	95 443		(9 125)		(15 108)		71 211		(11 302)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	46 370	109 642	95 443		(9 125)		(15 108)		71 211		(11 302)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	46 370	109 642	95 443		(9 125)		(15 108)		71 211		(11 302)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	110 194	109 642	5 250	4.8%	18 618	16.9%	21 811	19.9%	45 678	41.7%	5 084	40.9%	329.0%
National Government	64 076	61 978	3 597	5.6%	4 791	7.5%	18 005	29.1%	26 392	42.6%	1 654	57.8%	988.7%
Provincial Government	7 401	374	52	.7%	98	1.3%	-	-	150	40.2%	140	44.1%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	71 477	62 352	3 649	5.1%	4 889	6.8%	18 005	28.9%	26 543	42.6%	1 793	57.4%	904.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	38 717	47 290	1 601	4.1%	13 729	35.5%	3 806	8.0%	19 135	40.5%	3 291	28.8%	15.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	110 194	109 642	5 250	4.8%	18 618	16.9%	21 811	19.9%	45 678	41.7%	5 084	40.9%	329.0%
Governance and Administration	110 194	11 660	895	.8%	9 650	8.8%	95	.8%	10 641	91.3%	2	4.8%	5 993.3%
Executive & Council	110 194	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	856	-	-	-	-	6	.6%	6	.6%	2	100.0%	255.8%
Corporate Services	-	10 804	895	-	9 650	-	90	.8%	10 635	98.4%	-	26.2%	(100.0%)
Community and Public Safety	-	2 795	397	-	813	-	624	22.3%	1 835	65.6%	348	61.3%	79.3%
Community & Social Services	-	2 795	397	-	813	-	624	22.3%	1 835	65.6%	322	56.4%	93.9%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	92.0%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	26	78.9%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	3.2%	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	95 186	3 892	-	8 136	-	21 091	22.2%	33 119	34.8%	4 734	44.0%	345.5%
Planning and Development	-	67	-	-	51	-	6	8.5%	57	85.3%	-	11.1%	(100.0%)
Road Transport	-	95 120	3 892	-	8 085	-	21 085	22.2%	33 062	34.8%	4 734	44.5%	345.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	65	-	18	-	-	-	83	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	65	-	18	-	-	-	83	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	330 345	330 345	92 327	27.9%	144 510	43.7%	74 536	22.6%	311 372	94.3%	52 257	108.9%	42.6%
Property rates, penalties and collection charges	74 139	74 139	17 625	23.8%	12 926	17.4%	11 769	15.9%	42 321	57.1%	11 382	68.2%	3.4%
Service charges	8 663	8 663	2 563	29.6%	1 369	15.8%	1 304	15.1%	5 236	60.4%	1 308	72.7%	(.3%)
Other revenue	19 285	19 285	15 260	79.1%	15 573	80.7%	9 225	47.8%	40 058	207.7%	13 017	307.9%	(29.1%)
Government - operating	141 750	141 750	46 490	32.8%	41 540	29.3%	37 857	26.7%	125 887	88.8%	15 490	96.7%	144.4%
Government - capital	77 008	77 008	10 388	13.5%	73 102	94.9%	14 380	18.7%	97 870	127.1%	11 060	121.1%	30.0%
Interest	9 500	9 500	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(232 186)	(232 186)	(61 794)	26.6%	(129 269)	55.7%	(92 183)	39.7%	(283 246)	122.0%	(36 537)	116.4%	152.3%
Suppliers and employees	(227 011)	(227 011)	(61 685)	27.2%	(129 168)	56.9%	(92 090)	40.6%	(282 942)	124.6%	(36 415)	117.2%	152.9%
Finance charges	(401)	(401)	(109)	27.2%	(101)	25.2%	(93)	23.2%	(304)	75.7%	(121)	75.1%	(23.1%)
Transfers and grants	(4 774)	(4 774)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	98 159	98 159	30 533	31.1%	15 241	15.5%	(17 647)	(18.0%)	28 127	28.7%	15 720	85.6%	(212.3%)
Cash Flow from Investing Activities													
Receipts	26 000	26 000	2 892	11.1%	-	-	2 662	10.2%	5 554	21.4%	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	2 892	-	-	-	2 662	-	5 554	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	26 000	26 000	-	-	-	-	-	-	-	-	-	-	-
Payments	(110 194)	(110 194)	(6 835)	6.2%	(11 337)	10.3%	(7 829)	7.1%	(26 001)	23.6%	(6 808)	55.5%	15.0%
Capital assets	(110 194)	(110 194)	(6 835)	6.2%	(11 337)	10.3%	(7 829)	7.1%	(26 001)	23.6%	(6 808)	55.5%	15.0%
Net Cash from/(used) Investing Activities	(84 194)	(84 194)	(3 943)	4.7%	(11 337)	13.5%	(5 167)	6.1%	(20 447)	24.3%	(6 808)	65.2%	(24.1%)
Cash Flow from Financing Activities													
Receipts	-	-	18 000	-	11 000	-	10 000	-	39 000	-	12 000	-	(16.7%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	18 000	-	11 000	-	10 000	-	39 000	-	12 000	-	(16.7%)
Payments	(1 266)	(1 266)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 266)	(1 266)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 266)	(1 266)	18 000	(1 421.3%)	11 000	(868.6%)	10 000	(789.6%)	39 000	(3 079.6%)	12 000	(1 036.3%)	(16.7%)
Net Increase/(Decrease) in cash held	12 698	12 698	44 590	351.2%	14 904	117.4%	(12 815)	(100.9%)	46 680	367.6%	20 912	(315.7%)	(161.3%)
Cash/cash equivalents at the year begin:	122 978	122 978	6 486	5.3%	51 076	41.5%	65 980	53.7%	6 486	5.3%	2 293	4.7%	2 776.9%
Cash/cash equivalents at the year end:	135 676	135 676	51 076	37.6%	65 980	48.6%	53 165	39.2%	53 165	39.2%	23 205	27.0%	129.1%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 795	14.1%	1 750	6.5%	945	3.5%	20 411	75.9%	26 902	52.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	461	12.1%	213	5.6%	130	3.4%	3 002	78.9%	3 806	7.5%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	7	.4%	7	.4%	7	.4%	1 793	98.8%	1 815	3.6%	-	-	-
Interest on Arrear Debtor Accounts	20	.1%	19	.1%	12	.1%	17 672	99.7%	17 724	34.7%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 023)	(519.4%)	195	25.2%	137	17.7%	4 465	576.5%	774	1.5%	-	-	-
Total By Income Source	261	.5%	2 184	4.3%	1 232	2.4%	47 344	92.8%	51 021	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(85)	(2.5%)	69	2.0%	68	2.0%	3 428	98.5%	3 480	6.8%	-	-	-
Commercial	260	1.5%	267	1.5%	168	1.0%	16 919	96.0%	17 615	34.5%	-	-	-
Households	114	.4%	1 799	6.5%	950	3.4%	24 967	89.7%	27 830	54.5%	-	-	-
Other	(27)	(1.3%)	49	2.3%	45	2.2%	2 030	96.8%	2 097	4.1%	-	-	-
Total By Customer Group	261	.5%	2 184	4.3%	1 232	2.4%	47 344	92.8%	51 021	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	27 812	100.0%	-	-	-	-	-	-	27 812	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	27 812	100.0%	-	-	-	-	-	-	27 812	100.0%

Contact Details

Municipal Manager	Mr X S Luthuli	039 976 1202
Financial Manager	Ms Thanda Mhlongo	039 976 1202

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZUMBE (KZN213)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	145 984	153 690	47 906	32.8%	42 194	28.9%	34 642	22.5%	124 742	81.2%	40 172	50.6%	(13.8%)
Property rates	4 158	4 158	5 763	138.6%	-	-	-	-	5 763	138.6%	-	139.2%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	32	-	8	25.2%	8	25.2%	8	-	24	-	-	-	(100.0%)
Service charges - other	-	32	-	-	-	-	9	29.4%	9	29.4%	-	-	(100.0%)
Rental of facilities and equipment	-	50	-	-	-	-	13	25.1%	13	25.1%	-	-	(100.0%)
Interest earned - external investments	8 300	8 600	2 435	29.3%	2 472	29.8%	3 248	37.8%	8 156	94.8%	2 073	61.9%	56.6%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	17	17	-	-	-	-	5	29.8%	5	29.8%	-	-	(100.0%)
Transfers recognised - operational	133 027	132 546	39 515	29.7%	41 267	31.0%	30 812	23.2%	111 594	84.2%	38 465	46.2%	(19.9%)
Other own revenue	450	8 288	184	40.9%	(1 553)	(345.2%)	547	6.6%	(823)	(9.9%)	(367)	92.3%	(249.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	152 247	155 321	29 469	19.4%	25 357	16.7%	26 223	16.9%	81 049	52.2%	23 991	46.5%	9.3%
Employee related costs	47 656	47 909	9 183	19.3%	11 014	23.1%	9 446	19.7%	29 644	61.9%	8 809	67.6%	7.2%
Remuneration of councillors	13 294	13 167	3 291	24.8%	3 168	23.8%	3 487	26.5%	9 947	75.5%	4 075	78.7%	(14.4%)
Debt impairment	396	396	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	20 814	20 814	-	-	-	-	-	-	-	-	-	-	-
Finance charges	234	19	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	2 000	2 140	398	19.9%	524	26.2%	553	25.8%	1 475	68.9%	170	8.1%	225.7%
Transfers and grants	12 800	12 950	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	55 054	57 927	16 553	30.1%	10 650	19.3%	12 736	22.0%	39 939	68.9%	10 938	51.1%	16.4%
Loss on disposal of PPE	-	-	44	-	-	-	-	-	44	-	-	-	-
Surplus/(Deficit)	(6 263)	(1 631)	18 437		16 837		8 419		43 693		16 181		
Transfers recognised - capital	40 991	1 631	22 109	53.9%	8 832	21.5%	5 384	330.1%	36 325	2 227.0%	3 512	51.6%	53.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	34 727	0	40 545		25 669		13 803		80 018		19 693		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	34 727	0	40 545		25 669		13 803		80 018		19 693		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	34 727	0	40 545		25 669		13 803		80 018		19 693		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	34 727	0	40 545		25 669		13 803		80 018		19 693		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	56 166	56 707	12 705	22.6%	8 686	15.5%	4 354	7.7%	25 745	45.4%	10 612	70.2%	(59.0%)
National Government	40 991	56 707	12 705	31.0%	8 686	21.2%	4 354	7.7%	25 745	45.4%	10 612	70.2%	(59.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	40 991	56 707	12 705	31.0%	8 686	21.2%	4 354	7.7%	25 745	45.4%	10 612	70.2%	(59.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 175	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	56 166	56 707	12 705	22.6%	8 686	15.5%	4 354	7.7%	25 745	45.4%	10 612	70.2%	(59.0%)
Governance and Administration	4 875	4 875	17	.4%	1 922	39.4%	335	6.9%	2 274	46.6%	1 624	33.0%	(79.4%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	4 875	4 875	17	.4%	1 922	39.4%	335	6.9%	2 274	46.6%	1 624	33.0%	(79.4%)
Community and Public Safety	51 291	51 832	12 687	24.7%	6 764	13.2%	4 019	7.8%	23 471	45.3%	8 988	73.5%	(55.3%)
Community & Social Services	51 291	51 832	12 687	24.7%	6 764	13.2%	4 019	7.8%	23 471	45.3%	8 988	73.5%	(55.3%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	185 424	189 053	84 607	45.6%	61 513	33.2%	7 656	4.0%	153 777	81.3%	65 099	78.2%	(88.2%)
Property rates, penalties and collection charges	2 619	4 158	104	4.0%	1 819	69.4%	460	11.1%	2 383	57.3%	222	79.0%	107.3%
Service charges	20	32	7	33.3%	7	33.3%	9	29.4%	23	71.3%	-	-	(100.0%)
Other revenue	467	(470)	175	37.6%	(1 553)	(332.6%)	564	(120.1%)	(814)	173.2%	263	115.9%	114.2%
Government - operating	131 396	134 111	53 882	41.0%	44 147	33.6%	325	.2%	98 354	73.3%	48 015	99.1%	(99.3%)
Government - capital	42 622	42 622	28 000	65.7%	14 622	34.3%	3 000	7.0%	45 622	107.0%	14 522	47.6%	(79.3%)
Interest	8 300	8 600	2 439	29.4%	2 472	29.8%	3 298	38.3%	8 209	95.5%	2 076	78.1%	58.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(119 238)	(107 646)	(20 508)	17.2%	(25 357)	21.3%	(23 251)	21.6%	(69 116)	64.2%	(23 992)	46.4%	(3.1%)
Suppliers and employees	(118 004)	(94 677)	(20 506)	17.4%	(24 429)	20.7%	(23 247)	24.6%	(68 182)	72.0%	(23 987)	46.4%	(3.1%)
Finance charges	(234)	(19)	(2)	.8%	(1)	.2%	(4)	21.2%	(6)	33.7%	(5)	16.9%	(17.5%)
Transfers and grants	(1 000)	(12 950)	-	-	(927)	92.7%	-	-	(927)	7.2%	-	-	-
Net Cash from/(used) Operating Activities	66 187	81 408	64 099	96.8%	36 157	54.6%	(15 595)	(19.2%)	84 661	104.0%	41 107	119.2%	(137.9%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(56 166)	(56 707)	(12 705)	22.6%	(8 548)	15.2%	(4 354)	7.7%	(25 607)	45.2%	(10 612)	35.4%	(59.0%)
Capital assets	(56 166)	(56 707)	(12 705)	22.6%	(8 548)	15.2%	(4 354)	7.7%	(25 607)	45.2%	(10 612)	35.4%	(59.0%)
Net Cash from/(used) Investing Activities	(56 166)	(56 707)	(12 705)	22.6%	(8 548)	15.2%	(4 354)	7.7%	(25 607)	45.2%	(10 612)	35.4%	(59.0%)
Cash Flow from Financing Activities													
Receipts	20	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	20	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	20	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	10 041	24 701	51 394	511.8%	27 609	275.0%	(19 949)	(80.8%)	59 054	239.1%	30 494	275.6%	(165.4%)
Cash/cash equivalents at the year begin:	151 206	-	-	-	51 394	34.0%	79 002	-	-	-	81 916	-	(3.6%)
Cash/cash equivalents at the year end:	161 247	24 701	51 394	31.9%	79 002	49.0%	59 054	239.1%	59 054	239.1%	112 410	74.3%	(47.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(740)	(6.2%)	-	-	(54)	(.4%)	12 829	106.6%	12 035	100.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	(740)	(6.2%)	-	-	(54)	(.4%)	12 829	106.6%	12 035	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(729)	(10.3%)	-	-	(54)	(.8%)	7 856	111.1%	7 073	58.8%	-	-	-
Commercial	(12)	(.5%)	-	-	-	-	2 599	100.5%	2 587	21.5%	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2 374	100.0%	2 374	19.7%	-	-	-
Total By Customer Group	(740)	(6.2%)	-	-	(54)	(.4%)	12 829	106.6%	12 035	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms NC Mgijima	039 972 0005
Financial Manager	Mr Kushi Audan	039 972 0005

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMUZIWABANTU (KZN214)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	140 377	140 377	51 437	36.6%	21 000	15.0%	12 444	8.9%	84 881	60.5%	30 532	82.8%	(59.2%)
Property rates	14 355	14 355	8 210	57.2%	3 576	24.9%	2 566	17.9%	14 352	100.0%	2 367	87.2%	8.4%
Property rates - penalties and collection charges	428	428	297	69.4%	391	91.5%	208	48.6%	896	209.5%	234	160.3%	(11.4%)
Service charges - electricity revenue	33 484	33 484	6 445	19.2%	9 631	28.8%	4 729	14.1%	20 804	62.1%	6 788	63.7%	(30.3%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 138	2 138	510	23.8%	727	34.0%	542	25.3%	1 778	83.2%	472	72.1%	14.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	154	154	32	20.9%	42	27.1%	35	22.7%	109	70.6%	39	61.3%	(10.7%)
Interest earned - external investments	4 470	4 470	2 211	49.5%	3 676	82.2%	2 629	58.8%	8 517	190.5%	1 802	119.4%	45.9%
Interest earned - outstanding debtors	420	420	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	28	28	8	30.2%	5	17.9%	6	21.5%	19	69.5%	9	85.4%	(30.3%)
Licences and permits	398	398	149	37.4%	141	35.4%	86	21.7%	376	94.6%	98	92.0%	(11.8%)
Agency services	2 806	2 806	470	16.7%	566	20.2%	369	13.2%	1 405	50.1%	610	51.1%	(39.4%)
Transfers recognised - operational	80 386	80 386	33 053	41.1%	1 458	1.8%	1 038	1.3%	35 549	44.2%	20 258	89.8%	(94.9%)
Other own revenue	1 310	1 310	52	3.9%	788	60.1%	236	18.0%	1 075	82.1%	(2 145)	44.6%	(111.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	137 814	137 814	32 510	23.6%	44 061	32.0%	24 881	18.1%	101 452	73.6%	25 136	63.3%	(1.0%)
Employee related costs	49 407	49 407	9 857	20.0%	16 986	34.4%	10 589	21.4%	37 433	75.8%	6 820	58.3%	55.3%
Remuneration of councillors	8 074	8 074	1 509	18.7%	2 213	27.4%	1 864	23.1%	5 587	69.2%	2 180	70.6%	(14.5%)
Debt impairment	629	629	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 377	10 377	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	30 629	30 629	9 050	29.5%	5 015	16.4%	5 265	17.2%	19 331	63.1%	4 940	64.8%	6.6%
Other Materials	1 328	1 328	112	8.4%	477	35.9%	64	4.8%	653	49.1%	236	54.2%	(73.0%)
Contracted services	3 019	3 019	734	24.3%	796	26.4%	928	30.8%	2 457	81.4%	774	74.4%	20.0%
Transfers and grants	3 083	3 083	614	19.9%	535	17.4%	488	15.8%	1 637	53.1%	181	34.3%	170.1%
Other expenditure	31 268	31 268	10 634	34.0%	18 038	57.7%	5 683	18.2%	34 354	109.9%	10 004	87.0%	(43.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 563	2 563	18 927		(23 061)		(12 437)		(16 571)		5 396		
Transfers recognised - capital	24 275	24 275	-	-	-	-	3	-	3	-	8 502	64.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	26 838	26 838	18 927		(23 061)		(12 434)		(16 568)		13 898		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	26 838	26 838	18 927		(23 061)		(12 434)		(16 568)		13 898		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	26 838	26 838	18 927		(23 061)		(12 434)		(16 568)		13 898		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	26 838	26 838	18 927		(23 061)		(12 434)		(16 568)		13 898		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	46 257	46 257	7 821	16.9%	4 686	10.1%	6 082	13.1%	18 589	40.2%	8 647	40.5%	(29.7%)
National Government	21 161	21 161	7 821	37.0%	4 928	23.3%	6 083	28.7%	18 832	89.0%	8 647	68.4%	(29.7%)
Provincial Government	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	23 161	23 161	7 821	33.8%	4 928	21.3%	6 083	26.3%	18 832	81.3%	8 647	68.0%	(29.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	23 096	23 096	-	-	(242)	(1.0%)	-	-	(242)	(1.0%)	-	-	-
Public contributions and donations	-	-	-	-	-	-	(1)	-	(1)	-	-	-	(100.0%)
Capital Expenditure Standard Classification	46 257	46 257	7 821	16.9%	4 686	10.1%	6 082	13.1%	18 589	40.2%	8 647	40.5%	(29.7%)
Governance and Administration	200	200	1 856	928.0%	(1 712)	(856.2%)	17	8.7%	161	80.4%	188	11.2%	(90.8%)
Executive & Council	-	-	1 559	-	(1 559)	-	-	-	0	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	200	200	297	148.4%	(153)	(76.7%)	17	8.7%	161	80.4%	188	31.5%	(90.8%)
Community and Public Safety	2 000	2 000	288	14.4%	(287)	(14.3%)	94	4.7%	95	4.8%	-	2.3%	(100.0%)
Community & Social Services	2 000	2 000	288	14.4%	(287)	(14.3%)	94	4.7%	95	4.8%	-	4.2%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	41 557	41 557	4 813	11.6%	(309)	(.7%)	1 247	3.0%	5 751	13.8%	3 555	36.6%	(64.9%)
Planning and Development	20 369	20 369	-	-	175	.9%	228	1.1%	403	2.0%	-	-	(100.0%)
Road Transport	21 188	21 188	4 813	22.7%	(484)	(2.3%)	1 019	4.8%	5 348	25.2%	3 555	37.2%	(71.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	500	500	578	115.5%	7 282	1 456.4%	4 723	944.5%	12 582	2 516.4%	4 904	159.3%	(3.7%)
Electricity	500	500	383	76.6%	(369)	(73.7%)	26	5.3%	41	8.2%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	194	-	7 650	-	4 696	-	12 541	-	4 904	2 843.8%	(4.2%)
Other	2 000	2 000	288	14.4%	(288)	(14.4%)	-	-	(0)	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	158 030	158 030	63 815	40.4%	98 893	62.6%	12 996	8.2%	175 704	111.2%	49 807	154.9%	(73.9%)
Property rates, penalties and collection charges	13 009	13 009	6 234	47.9%	3 750	28.8%	1 885	14.5%	11 869	91.2%	2 120	97.4%	(11.1%)
Service charges	31 356	31 356	7 010	22.4%	7 168	22.9%	3 518	11.2%	17 696	56.4%	7 994	73.1%	(56.0%)
Other revenue	4 535	4 535	45 935	1 012.9%	66 787	1 472.7%	5 554	122.5%	118 275	2 608.1%	10 827	4 928.1%	(48.7%)
Government - operating	80 386	80 386	2 425	3.0%	17 512	21.8%	338	.4%	20 275	25.2%	19 392	89.2%	(98.3%)
Government - capital	24 275	24 275	-	-	-	-	-	-	-	-	7 672	104.6%	(100.0%)
Interest	4 469	4 469	2 211	49.5%	3 676	82.3%	1 701	38.1%	7 589	169.8%	1 802	119.4%	(5.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(121 062)	(121 062)	(64 114)	53.0%	(82 426)	68.1%	(16 014)	13.2%	(162 554)	134.3%	(22 388)	169.2%	(28.5%)
Suppliers and employees	(119 981)	(119 981)	(63 383)	52.8%	(81 891)	68.3%	(15 697)	13.1%	(160 971)	134.2%	(22 208)	169.7%	(29.3%)
Finance charges	(686)	(686)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(395)	(395)	(731)	185.1%	(535)	135.4%	(317)	80.3%	(1 583)	400.8%	(181)	318.5%	75.5%
Net Cash from/(used) Operating Activities	36 968	36 968	(299)	(.8%)	16 467	44.5%	(3 019)	(8.2%)	13 150	35.6%	27 419	103.6%	(111.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(46 252)	(46 252)	(7 821)	16.9%	(5 310)	11.5%	(5 548)	12.0%	(18 679)	40.4%	(5 679)	40.7%	(2.3%)
Capital assets	(46 252)	(46 252)	(7 821)	16.9%	(5 310)	11.5%	(5 548)	12.0%	(18 679)	40.4%	(5 679)	40.7%	(2.3%)
Net Cash from/(used) Investing Activities	(46 252)	(46 252)	(7 821)	16.9%	(5 310)	11.5%	(5 548)	12.0%	(18 679)	40.4%	(5 679)	40.7%	(2.3%)
Cash Flow from Financing Activities													
Receipts	28	28	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	28	28	-	-	-	-	-	-	-	-	-	-	-
Payments	(39)	(39)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(39)	(39)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(11)	(11)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(9 295)	(9 295)	(8 120)	87.4%	11 157	(120.0%)	(8 566)	92.2%	(5 529)	59.5%	21 740	(616.0%)	(139.4%)
Cash/cash equivalents at the year begin:	73 900	73 900	9 221	12.5%	1 101	1.5%	12 258	16.6%	9 221	12.5%	2 427	5.8%	405.0%
Cash/cash equivalents at the year end:	64 605	64 605	1 101	1.7%	12 258	19.0%	3 692	5.7%	3 692	5.7%	24 167	32.7%	(84.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 509	79.8%	436	13.9%	56	1.8%	145	4.6%	3 146	21.3%	145	4.6%	-
Receivables from Non-exchange Transactions - Property Rates	966	12.7%	299	3.9%	307	4.0%	6 025	79.3%	7 597	51.5%	6 025	79.3%	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	220	46.2%	43	9.0%	33	6.9%	180	37.8%	476	3.2%	180	37.8%	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	826	27.4%	-	-	-	-	2 189	72.6%	3 015	20.4%	2 189	72.6%	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	406	76.7%	64	12.1%	12	2.3%	47	8.9%	529	3.6%	47	8.9%	-
Other	(1)	100.0%	-	-	-	-	-	-	(1)	-	-	-	-
Total By Income Source	4 926	33.4%	842	5.7%	408	2.8%	8 586	58.2%	14 762	100.0%	8 586	58.2%	-
Debtors Age Analysis By Customer Group													
Organs of State	614	26.1%	30	1.3%	13	.6%	1 692	72.0%	2 349	15.9%	1 692	72.0%	-
Commercial	1 723	45.1%	112	2.9%	86	2.3%	1 897	49.7%	3 818	25.9%	1 897	49.7%	-
Households	2 589	30.1%	700	8.1%	309	3.6%	4 997	58.1%	8 595	58.2%	4 997	58.1%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 926	33.4%	842	5.7%	408	2.8%	8 586	58.2%	14 762	100.0%	8 586	58.2%	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr S Mbhele (Sazi)	039 433 2811
Financial Manager	Mr T Mhlongo	039 433 1301

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RAY NKONYENI (KZN216)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	837 225	837 225	219 157	26.2%	189 504	22.6%	221 666	26.5%	630 327	75.3%	180 534	112.6%	22.8%
Property rates	345 110	345 110	58 497	17.0%	95 210	27.6%	99 930	29.0%	253 638	73.5%	87 975	116.7%	13.6%
Property rates - penalties and collection charges	164	164	24	14.6%	35	21.3%	34	20.5%	93	56.4%	33	84.4%	2.2%
Service charges - electricity revenue	122 889	122 889	28 260	23.0%	18 061	14.7%	30 444	24.8%	76 765	62.5%	18 157	89.5%	67.7%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	16 987	-	8 138	-	12 100	-	37 224	-	7 778	81.5%	55.6%
Service charges - other	60 648	60 648	228	.4%	15 551	25.6%	-	-	15 779	26.0%	11 889	-	(100.0%)
Rental of facilities and equipment	3 384	3 384	632	18.7%	1 634	48.3%	449	13.3%	2 715	80.2%	856	111.3%	(47.6%)
Interest earned - external investments	6 822	6 822	547	8.0%	1 578	23.1%	1 276	18.7%	3 401	49.8%	758	88.5%	68.2%
Interest earned - outstanding debtors	10 485	10 485	2 688	25.6%	2 980	28.4%	3 510	33.5%	9 179	87.5%	2 337	92.0%	50.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	10 494	10 494	5 317	50.7%	4 031	38.4%	3 346	31.9%	12 693	121.0%	3 854	134.2%	(13.2%)
Licences and permits	13 092	13 092	1 139	8.7%	1 865	14.2%	2 609	19.9%	5 613	42.9%	1 845	47.2%	41.4%
Agency services	49	49	1 325	2 679.9%	447	903.8%	-	-	1 771	3 583.7%	770	8 063.2%	(100.0%)
Transfers recognised - operational	200 962	200 962	-	-	38 059	18.9%	60 056	29.9%	98 115	48.8%	40 531	128.9%	48.2%
Other own revenue	60 358	60 358	103 515	171.5%	1 914	3.2%	7 914	13.1%	113 342	187.8%	2 812	97.0%	181.5%
Gains on disposal of PPE	2 768	2 768	-	-	-	-	-	-	-	-	938	-	(100.0%)
Operating Expenditure	836 394	836 394	169 911	20.3%	173 348	20.7%	186 889	22.3%	530 149	63.4%	171 860	87.3%	8.7%
Employee related costs	337 347	337 347	81 048	24.0%	82 917	24.6%	82 248	24.4%	246 214	73.0%	96 332	93.3%	(14.6%)
Remuneration of councillors	25 448	25 448	4 936	19.4%	6 012	23.6%	6 335	24.9%	17 283	67.9%	7 086	91.2%	(10.6%)
Debt impairment	682	682	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	70 058	70 058	-	-	-	-	-	-	-	-	9 941	83.4%	(100.0%)
Finance charges	4 373	4 373	-	-	1 875	42.9%	-	-	1 875	42.9%	261	57.2%	(100.0%)
Bulk purchases	86 712	86 712	29 593	34.1%	12 694	14.6%	20 548	23.7%	62 835	72.5%	12 946	87.6%	58.7%
Other Materials	50 167	50 167	-	-	11 222	22.4%	14 976	29.9%	26 198	52.2%	8 394	52.0%	78.4%
Contracted services	38 179	38 179	2 389	6.3%	6 684	17.5%	5 592	14.6%	14 665	38.4%	6 643	84.1%	(15.8%)
Transfers and grants	10 393	10 393	311	3.0%	1 696	16.3%	4 795	46.1%	6 802	65.4%	766	90.0%	526.2%
Other expenditure	213 035	213 035	51 027	24.0%	50 248	23.6%	52 395	24.6%	153 670	72.1%	29 492	91.7%	77.7%
Loss on disposal of PPE	-	-	608	-	-	-	-	-	608	-	-	-	-
Surplus/(Deficit)	831	831	49 246		16 156		34 777		100 178		8 673		
Transfers recognised - capital	121 838	121 838	-	-	-	-	-	-	-	-	15 633	16.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	122 668	122 668	49 246		16 156		34 777		100 178		24 306		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	122 668	122 668	49 246		16 156		34 777		100 178		24 306		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	122 668	122 668	49 246		16 156		34 777		100 178		24 306		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	122 668	122 668	49 246		16 156		34 777		100 178		24 306		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	146 428	146 428	6 551	4.5%	17 751	12.1%	16 608	11.3%	40 910	27.9%	15 844	43.8%	4.8%
National Government	57 817	57 817	5 170	8.9%	8 508	14.7%	9 119	15.8%	22 798	39.4%	5 563	40.5%	63.9%
Provincial Government	68 682	68 682	935	1.4%	2 609	3.8%	4 233	6.2%	7 778	11.3%	5 041	41.1%	(16.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	126 498	126 498	6 105	4.8%	11 117	8.8%	13 353	10.6%	30 576	24.2%	10 604	40.8%	25.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 930	19 930	445	2.2%	6 298	31.6%	3 255	16.3%	9 999	50.2%	5 240	49.8%	(37.9%)
Public contributions and donations	-	-	-	-	335	-	-	-	335	-	-	-	-
Capital Expenditure Standard Classification	146 428	146 428	6 551	4.5%	17 751	12.1%	16 608	11.3%	40 910	27.9%	15 844	43.8%	4.8%
Governance and Administration	20 171	20 171	6 550	32.5%	17 640	87.5%	16 608	82.3%	40 798	202.3%	15 554	46.2%	6.8%
Executive & Council	18 780	18 780	6 550	34.9%	17 640	93.9%	16 348	87.0%	40 538	215.9%	15 178	46.0%	7.7%
Budget & Treasury Office	400	400	-	-	-	-	-	-	-	-	45	90.6%	(100.0%)
Corporate Services	991	991	-	-	-	-	260	26.2%	260	26.2%	331	72.2%	(21.4%)
Community and Public Safety	75 843	75 843	1	-	111	.1%	-	-	111	.1%	174	14.0%	(100.0%)
Community & Social Services	11 741	11 741	1	-	-	-	-	-	1	-	24	10.3%	(100.0%)
Sport And Recreation	8 606	8 606	-	-	1	-	-	-	1	-	-	-	-
Public Safety	2 814	2 814	-	-	109	3.9%	-	-	109	3.9%	17	10.0%	(100.0%)
Housing	52 681	52 681	-	-	-	-	-	-	-	-	124	49.7%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	9	84.6%	(100.0%)
Economic and Environmental Services	46 385	46 385	-	-	-	-	-	-	-	-	79	5.7%	(100.0%)
Planning and Development	10 502	10 502	-	-	-	-	-	-	-	-	52	19.3%	(100.0%)
Road Transport	35 883	35 883	-	-	-	-	-	-	-	-	27	2.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	4 030	4 030	-	-	-	-	-	-	-	-	32	11.3%	(100.0%)
Electricity	4 030	4 030	-	-	-	-	-	-	-	-	20	2.7%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	8	9.5%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	4	17.9%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	5	13.4%	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	913 720	849 843	200 504	21.9%	192 498	21.1%	221 663	26.1%	614 665	72.3%	-	44.5%	(100.0%)
Property rates, penalties and collection charges	327 544	327 835	66 216	20.2%	98 267	30.0%	99 964	30.5%	264 447	80.7%	-	61.8%	(100.0%)
Service charges	174 359	160 915	45 307	26.0%	40 993	23.5%	41 683	25.9%	127 983	79.5%	-	41.2%	(100.0%)
Other revenue	77 913	68 033	56 294	72.3%	9 952	12.8%	15 177	22.3%	81 424	119.7%	-	54.5%	(100.0%)
Government - operating	200 962	202 662	29 376	14.6%	38 727	19.3%	60 052	29.6%	128 156	63.2%	-	38.2%	(100.0%)
Government - capital	121 838	82 280	-	-	-	-	-	-	-	-	-	-	-
Interest	11 104	8 117	3 311	29.8%	4 559	41.1%	4 786	59.0%	12 655	155.9%	-	77.3%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(739 742)	(721 697)	72 805	(9.8%)	(60 789)	8.2%	(187 895)	26.0%	(175 879)	24.4%	-	(18.5%)	(100.0%)
Suppliers and employees	(725 860)	(708 258)	72 718	(10.0%)	(62 325)	8.6%	(182 107)	25.7%	(171 714)	24.2%	-	(18.9%)	(100.0%)
Finance charges	(4 373)	(4 086)	-	-	1 875	(42.9%)	(82)	2.0%	1 793	(43.9%)	-	45.1%	(100.0%)
Transfers and grants	(9 509)	(9 354)	87	(.9%)	(339)	3.6%	(5 705)	61.0%	(5 957)	63.7%	-	(32.1%)	(100.0%)
Net Cash from/(used) Operating Activities	173 977	128 145	273 310	157.1%	131 708	75.7%	33 768	26.4%	438 786	342.4%	-	445.2%	(100.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(146 428)	(145 645)	-	-	-	-	-	-	-	-	-	.1%	-
Capital assets	(146 428)	(145 645)	-	-	-	-	-	-	-	-	-	.1%	-
Net Cash from/(used) Investing Activities	(146 428)	(145 645)	-	-	-	-	-	-	-	-	-	5.8%	-
Cash Flow from Financing Activities													
Receipts	800	800	-	-	-	-	-	-	-	-	-	3 062.7%	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	800	800	-	-	-	-	-	-	-	-	-	2 372.3%	-
Payments	(7 046)	(7 046)	-	-	-	-	-	-	-	-	-	(467.0%)	-
Repayment of borrowing	(7 046)	(7 046)	-	-	-	-	-	-	-	-	-	(467.0%)	-
Net Cash from/(used) Financing Activities	(6 246)	(6 246)	-	-	-	-	-	-	-	-	-	(962.1%)	-
Net Increase/(Decrease) in cash held	21 303	(23 746)	273 310	1 283.0%	131 708	618.3%	33 768	(142.2%)	438 786	(1 847.8%)	-	(1 528.2%)	(100.0%)
Cash/cash equivalents at the year begin:	82 603	119 051	87 142	105.5%	360 451	436.4%	492 160	413.4%	87 142	73.2%	592 128	100.0%	(16.9%)
Cash/cash equivalents at the year end:	103 906	95 305	360 451	346.9%	492 160	473.7%	525 928	551.8%	525 928	551.8%	592 128	1 002.1%	(11.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	17	7.7%	10	4.4%	5	2.5%	185	85.4%	216	.1%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 520	62.8%	2 678	17.7%	360	2.4%	2 611	17.2%	15 169	6.6%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	31 100	22.2%	10 992	7.9%	6 361	4.5%	91 507	65.4%	139 960	61.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 922	17.5%	1 638	7.3%	1 010	4.5%	15 794	70.6%	22 365	9.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 056	3.4%	1 038	3.4%	987	3.2%	27 633	90.0%	30 714	13.4%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 630	12.7%	1 150	5.6%	661	3.2%	16 278	78.6%	20 719	9.0%	-	-	-
Total By Income Source	48 245	21.1%	17 506	7.6%	9 384	4.1%	154 007	67.2%	229 142	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 125	23.2%	325	6.7%	89	1.8%	3 310	68.3%	4 849	2.1%	-	-	-
Commercial	12 705	36.9%	3 967	11.5%	1 321	3.8%	16 478	47.8%	34 472	15.0%	-	-	-
Households	32 889	19.0%	12 805	7.4%	7 345	4.2%	120 481	69.4%	173 520	75.7%	-	-	-
Other	1 526	9.4%	409	2.5%	629	3.9%	13 737	84.3%	16 301	7.1%	-	-	-
Total By Customer Group	48 245	21.1%	17 506	7.6%	9 384	4.1%	154 007	67.2%	229 142	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	7 772	100.0%	-	-	-	-	-	-	7 772	28.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19 682	100.0%	-	-	-	-	-	-	19 682	71.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	27 454	100.0%	-	-	-	-	-	-	27 454	100.0%

Contact Details

Municipal Manager	Mr Maxwell Sihle Mbili	039 688 2021
Financial Manager	Ms N QGOLA	039 312 8302

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UGU (DC21)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	914 506	932 345	268 631	29.4%	264 501	28.9%	133 124	14.3%	666 257	71.5%	90 173	62.4%	47.6%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	361 387	361 387	62 028	17.2%	62 302	17.2%	57 916	16.0%	182 246	50.4%	49 216	48.6%	17.7%
Service charges - sanitation revenue	112 281	112 281	27 121	24.2%	27 268	24.3%	27 428	24.4%	81 817	72.9%	26 814	77.3%	2.3%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 249	1 149	323	25.9%	387	31.0%	197	17.1%	907	79.0%	356	71.8%	(44.7%)
Interest earned - external investments	15 568	16 433	4 869	31.3%	3 261	20.9%	6 999	42.6%	15 128	92.1%	5 938	71.3%	17.9%
Interest earned - outstanding debtors	3 802	3 802	847	22.3%	344	9.1%	1 849	48.6%	3 041	80.0%	1 660	91.9%	11.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	408 662	421 978	172 284	42.2%	165 970	40.6%	35 001	8.3%	373 255	88.5%	4 309	74.6%	712.3%
Other own revenue	11 558	15 316	1 159	10.0%	4 970	43.0%	3 734	24.4%	9 863	64.4%	1 881	8.3%	98.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	912 263	928 221	226 089	24.8%	253 876	27.8%	250 860	27.0%	730 825	78.7%	201 028	71.7%	24.8%
Employee related costs	332 850	338 926	89 455	26.9%	73 940	22.2%	88 723	26.2%	252 117	74.4%	71 796	74.5%	23.6%
Remuneration of councillors	11 874	11 054	2 151	18.1%	2 323	19.6%	2 256	20.4%	6 729	60.9%	2 636	59.8%	(14.4%)
Debt impairment	38 159	33 609	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	123 604	128 645	46 708	37.8%	51 862	42.0%	57 320	44.6%	155 890	121.2%	42 785	124.1%	34.0%
Finance charges	15 776	11 001	3 317	21.0%	15 001	95.1%	2 800	25.5%	21 117	192.0%	21	26.8%	13 496.5%
Bulk purchases	81 468	78 859	12 505	15.4%	19 671	24.1%	18 143	23.0%	50 320	63.8%	15 171	61.1%	19.6%
Other Materials	8 700	8 535	788	9.1%	1 219	14.0%	1 658	19.4%	3 665	42.9%	1 334	40.6%	24.3%
Contracted services	29 683	36 965	4 984	16.8%	6 476	21.8%	11 993	32.4%	23 452	63.4%	12 321	81.5%	(2.7%)
Transfers and grants	40 028	17 438	13 003	32.5%	36 374	90.9%	14 156	81.2%	63 532	364.3%	15 241	45.9%	(7.1%)
Other expenditure	230 121	263 189	53 179	23.1%	47 010	20.4%	53 813	20.4%	154 002	58.5%	39 723	66.5%	35.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 243	4 124	42 543		10 625		(117 735)		(64 568)		(110 855)		
Transfers recognised - capital	310 862	299 108	51 512	16.6%	80 829	26.0%	37 140	12.4%	169 481	56.7%	56 749	67.2%	(34.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	313 105	303 231	94 054		91 454		(80 595)		104 913		(54 106)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	313 105	303 231	94 054		91 454		(80 595)		104 913		(54 106)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	313 105	303 231	94 054		91 454		(80 595)		104 913		(54 106)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	313 105	303 231	94 054		91 454		(80 595)		104 913		(54 106)		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	369 147	349 233	44 528	12.1%	71 788	19.4%	62 990	18.0%	179 306	51.3%	45 667	45.7%	37.9%
National Government	310 862	300 608	44 351	14.3%	68 792	22.1%	58 293	19.4%	171 436	57.0%	43 866	50.8%	32.9%
Provincial Government	-	6 000	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	310 862	306 608	44 351	14.3%	68 792	22.1%	58 293	19.0%	171 436	55.9%	43 866	50.1%	32.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	58 285	42 626	177	.3%	2 996	5.1%	4 697	11.0%	7 870	18.5%	1 802	14.1%	160.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	369 147	349 233	44 528	12.1%	71 788	19.4%	62 990	18.0%	179 306	51.3%	45 667	45.7%	37.9%
Governance and Administration	46 695	41 976	70	.1%	2 922	6.3%	4 653	11.1%	7 645	18.2%	1 767	26.4%	163.4%
Executive & Council	2 640	2 453	-	-	619	23.4%	-	-	619	25.2%	13	46.8%	(100.0%)
Budget & Treasury Office	15 000	7 085	-	-	1 665	11.1%	-	-	1 665	23.5%	-	1.2%	-
Corporate Services	29 055	32 437	70	.2%	638	2.2%	4 653	14.3%	5 361	16.5%	1 754	26.8%	165.3%
Community and Public Safety	1 000	6 000	-	-	-	-	877	14.6%	877	14.6%	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 000	6 000	-	-	-	-	877	14.6%	877	14.6%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	590	650	107	18.2%	74	12.5%	44	6.8%	225	34.6%	35	13.5%	26.1%
Planning and Development	590	355	107	18.2%	74	12.5%	44	12.4%	225	63.3%	35	13.5%	26.1%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	295	-	-	-	-	-	-	-	-	-	-	-
Trading Services	320 862	300 608	44 351	13.8%	68 792	21.4%	57 416	19.1%	170 559	56.7%	43 866	47.9%	30.9%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	248 097	252 175	36 672	14.8%	62 676	25.3%	49 405	19.6%	148 754	59.0%	35 339	47.6%	39.8%
Waste Water Management	72 765	48 432	7 678	10.6%	6 116	8.4%	8 011	16.5%	21 805	45.0%	8 527	49.6%	(6.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	1 163 754	1 170 231	372 514	32.0%	334 283	28.7%	171 576	14.7%	878 373	75.1%	281 514	84.7%	(39.1%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	412 091	412 091	72 980	17.7%	76 737	18.6%	74 775	18.1%	224 493	54.5%	75 889	58.9%	(1.5%)
Other revenue	12 785	16 465	16 636	130.1%	10 581	82.8%	18 664	113.4%	45 881	278.7%	6 436	126.0%	190.0%
Government - operating	408 662	421 978	163 460	40.0%	121 338	29.7%	20 901	5.0%	305 699	72.4%	92 480	95.8%	(77.4%)
Government - capital	310 862	299 462	118 352	38.1%	122 616	39.4%	48 197	16.1%	289 165	96.6%	104 856	101.6%	(54.0%)
Interest	19 356	20 234	1 085	5.6%	3 011	15.6%	9 039	44.7%	13 135	64.9%	1 853	21.6%	387.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(673 646)	(799 432)	(186 744)	27.7%	(238 876)	35.5%	(77 635)	9.7%	(503 256)	63.0%	(164 870)	65.0%	(52.9%)
Suppliers and employees	(620 843)	(770 994)	(174 635)	28.1%	(201 509)	32.5%	(74 123)	9.6%	(450 266)	58.4%	(150 665)	71.1%	(50.8%)
Finance charges	(15 776)	(11 000)	(3 170)	20.1%	(15 385)	97.5%	10 401	(94.6%)	(8 153)	74.1%	(2 775)	40.8%	(474.8%)
Transfers and grants	(37 028)	(17 438)	(8 940)	24.1%	(21 983)	59.4%	(13 914)	79.8%	(44 836)	257.1%	(11 431)	28.9%	21.7%
Net Cash from/(used) Operating Activities	490 109	370 798	185 769	37.9%	95 407	19.5%	93 941	25.3%	375 117	101.2%	116 644	117.5%	(19.5%)
Cash Flow from Investing Activities													
Receipts	95	-	-	-	4	3.7%	5	-	9	-	(20 000)	-	(100.0%)
Proceeds on disposal of PPE	-	150	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	95	(150)	-	-	4	3.7%	5	(3.3%)	9	(5.7%)	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	(20 000)	-	(100.0%)
Payments	(369 147)	(349 233)	(75 812)	20.5%	(72 834)	19.7%	(63 034)	18.0%	(211 679)	60.6%	(52 031)	56.9%	21.1%
Capital assets	(369 147)	(349 233)	(75 812)	20.5%	(72 834)	19.7%	(63 034)	18.0%	(211 679)	60.6%	(52 031)	56.9%	21.1%
Net Cash from/(used) Investing Activities	(369 052)	(349 233)	(75 812)	20.5%	(72 830)	19.7%	(63 029)	18.0%	(211 671)	60.6%	(72 031)	61.6%	(12.5%)
Cash Flow from Financing Activities													
Receipts	421	273	69	16.5%	93	22.2%	49	17.9%	212	77.5%	(60)	18.4%	(180.7%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	421	273	69	16.5%	93	22.2%	49	17.9%	212	77.5%	(60)	18.4%	(180.7%)
Payments	(18 277)	(16 302)	(5 505)	30.1%	(3 664)	20.0%	(5 790)	35.5%	(14 960)	91.8%	(6 022)	73.0%	(3.8%)
Repayment of borrowing	(18 277)	(16 302)	(5 505)	30.1%	(3 664)	20.0%	(5 790)	35.5%	(14 960)	91.8%	(6 022)	73.0%	(3.8%)
Net Cash from/(used) Financing Activities	(17 857)	(16 029)	(5 436)	30.4%	(3 571)	20.0%	(5 742)	35.8%	(14 748)	92.0%	(6 083)	76.0%	(5.6%)
Net Increase/(Decrease) in cash held	103 200	5 536	104 522	101.3%	19 006	18.4%	25 170	454.6%	148 697	2 685.8%	38 530	2 923.5%	(34.7%)
Cash/cash equivalents at the year begin:	263 709	276 261	276 261	104.8%	380 782	144.4%	399 788	144.7%	276 261	100.0%	411 961	80.3%	(3.0%)
Cash/cash equivalents at the year end:	366 909	281 797	380 782	103.8%	399 788	109.0%	424 958	150.8%	424 958	150.8%	450 491	176.5%	(5.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	30 915	10.3%	25 266	8.5%	8 895	3.0%	233 840	78.2%	298 916	78.7%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 684	14.7%	6 540	9.0%	2 816	3.9%	52 555	72.4%	72 595	19.1%	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 850	22.7%	46	.6%	57	.7%	6 198	76.0%	8 152	2.1%	-	-	-
Total By Income Source	43 449	11.4%	31 852	8.4%	11 769	3.1%	292 593	77.1%	379 663	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	3 613	14.4%	3 937	15.7%	1 027	4.1%	16 479	65.8%	25 055	6.6%	-	-	-
Commercial	9 274	15.4%	5 571	9.3%	2 205	3.7%	43 135	71.7%	60 185	15.9%	-	-	-
Households	29 281	10.1%	22 299	7.7%	8 480	2.9%	228 960	79.2%	289 020	76.1%	-	-	-
Other	1 280	23.7%	46	.9%	57	1.1%	4 020	74.4%	5 403	1.4%	-	-	-
Total By Customer Group	43 449	11.4%	31 852	8.4%	11 769	3.1%	292 593	77.1%	379 663	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	40	100.0%	-	-	-	-	-	-	40	1.2%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 600	50.9%	568	18.1%	42	1.3%	930	29.6%	3 141	98.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 640	51.6%	568	17.9%	42	1.3%	930	29.3%	3 181	100.0%

Contact Details

Municipal Manager	Mr D D Naidoo	039 688 5702
Financial Manager	Ms Sibongile Mbili	039 688 5707

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMSHWATHI (KZN221)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	138 447	138 447	49 611	35.8%	40 205	29.0%	34 537	24.9%	124 353	89.8%	34 658	92.3%	(.4%)
Property rates	28 000	28 000	7 056	25.2%	7 012	25.0%	7 225	25.8%	21 293	76.0%	5 681	72.1%	27.2%
Property rates - penalties and collection charges	1 500	1 500	255	17.0%	383	25.6%	277	18.4%	915	61.0%	-	36.2%	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 850	1 850	477	25.8%	479	25.9%	481	26.0%	1 438	77.7%	422	73.1%	14.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	1	-	(100.0%)
Rental of facilities and equipment	500	500	131	26.3%	129	25.9%	159	31.8%	419	83.9%	98	76.6%	62.2%
Interest earned - external investments	1 200	1 200	310	25.8%	310	25.8%	222	18.5%	842	70.2%	-	74.2%	(100.0%)
Interest earned - outstanding debtors	10 000	10 000	1 281	12.8%	1 740	17.4%	1 636	16.4%	4 656	46.6%	3 162	81.7%	(48.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	121	121	13	10.6%	0	.1%	4	3.6%	17	14.3%	19	58.4%	(76.4%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	2 450	2 450	631	25.8%	465	19.0%	722	29.5%	1 818	74.2%	-	41.0%	(100.0%)
Transfers recognised - operational	92 511	92 511	38 435	41.5%	30 917	33.4%	23 159	25.0%	92 511	100.0%	24 417	100.0%	(5.2%)
Other own revenue	315	315	1 022	324.5%	(1 231)	(390.9%)	652	207.1%	443	140.7%	860	362.3%	(24.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	136 147	136 147	27 661	20.3%	35 941	26.4%	30 834	22.6%	94 436	69.4%	28 569	61.8%	7.9%
Employee related costs	57 603	57 603	13 932	24.2%	16 486	28.6%	13 290	23.1%	43 707	75.9%	13 166	76.2%	.9%
Remuneration of councillors	8 700	8 700	2 041	23.5%	2 118	24.3%	2 282	26.2%	6 440	74.0%	2 182	71.6%	4.6%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 000	10 000	-	-	5 290	52.9%	2 645	26.4%	7 934	79.3%	-	97.0%	(100.0%)
Finance charges	1 800	1 800	-	-	-	-	-	-	-	-	-	30.7%	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	31 540	31 540	6 268	19.9%	6 482	20.6%	6 616	21.0%	19 366	61.4%	7 857	39.1%	(15.8%)
Transfers and grants	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	24 504	24 504	5 420	22.1%	5 565	22.7%	6 003	24.5%	16 988	69.3%	5 364	62.5%	11.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 300	2 300	21 951		4 264		3 702		29 917		6 090		
Transfers recognised - capital	26 329	26 329	14 000	53.2%	12 329	46.8%	2 500	9.5%	28 829	109.5%	7 764	100.0%	(67.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	28 629	28 629	35 951		16 593		6 202		58 746		13 854		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	28 629	28 629	35 951		16 593		6 202		58 746		13 854		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	28 629	28 629	35 951		16 593		6 202		58 746		13 854		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	28 629	28 629	35 951		16 593		6 202		58 746		13 854		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	28 629	28 629	13 164	46.0%	11 088	38.7%	3 719	13.0%	27 971	97.7%	6 401	90.3%	(41.9%)
National Government	26 329	26 329	11 749	44.6%	9 481	36.0%	2 761	10.5%	23 992	91.1%	4 233	80.9%	(34.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	26 329	26 329	11 749	44.6%	9 481	36.0%	2 761	10.5%	23 992	91.1%	4 233	80.9%	(34.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 300	2 300	1 415	61.5%	1 606	69.8%	957	41.6%	3 979	173.0%	2 168	109.7%	(55.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	28 629	28 629	13 164	46.0%	11 088	38.7%	3 719	13.0%	27 971	97.7%	6 401	90.3%	(41.9%)
Governance and Administration	-	-	754	-	199	-	732	-	1 685	-	2 002	46.4%	(63.4%)
Executive & Council	-	-	29	-	123	-	329	-	481	-	2 002	45.0%	(83.6%)
Budget & Treasury Office	-	-	725	-	76	-	403	-	1 204	-	-	51.5%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 315	5 315	2 876	54.1%	3 956	74.4%	1 139	21.4%	7 971	150.0%	3 248	106.1%	(64.9%)
Community & Social Services	4 252	4 252	2 404	56.5%	1 519	35.7%	882	20.7%	4 806	113.0%	3 248	155.4%	(72.8%)
Sport And Recreation	1 063	1 063	472	44.4%	2 437	229.2%	257	24.2%	3 165	297.8%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	23 314	23 314	9 534	40.9%	2 508	10.8%	1 738	7.5%	13 780	59.1%	727	83.6%	139.2%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	23 314	23 314	9 534	40.9%	2 508	10.8%	1 738	7.5%	13 780	59.1%	727	83.6%	139.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	4 425	-	110	-	4 535	-	424	-	(74.1%)
Electricity	-	-	-	-	4 425	-	110	-	4 535	-	424	-	(74.1%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	159 974	159 974	60 358	37.7%	55 313	34.6%	38 579	24.1%	154 250	96.4%	38 982	97.4%	(1.0%)
Property rates, penalties and collection charges	26 475	26 475	4 724	17.8%	8 256	31.2%	5 693	21.5%	18 672	70.5%	5 861	74.9%	(2.9%)
Service charges	1 573	1 573	-	-	-	-	-	-	-	-	-	24.1%	-
Other revenue	3 386	3 386	3 199	94.5%	3 812	112.6%	7 227	213.4%	14 239	420.5%	1 111	376.6%	550.7%
Government - operating	92 511	92 511	38 435	41.5%	30 917	33.4%	23 159	25.0%	92 511	100.0%	24 247	85.1%	(4.5%)
Government - capital	26 329	26 329	14 000	53.2%	12 329	46.8%	2 500	9.5%	28 829	109.5%	7 764	159.8%	(67.8%)
Interest	9 700	9 700	-	-	-	-	-	-	-	-	-	33.4%	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(126 447)	(126 447)	(79 809)	63.1%	(63 731)	50.4%	(52 504)	41.5%	(196 044)	155.0%	(55 193)	148.2%	(4.9%)
Suppliers and employees	(122 647)	(122 647)	(79 809)	65.1%	(63 731)	52.0%	(52 504)	42.8%	(196 044)	159.8%	(55 193)	151.9%	(4.9%)
Finance charges	(1 800)	(1 800)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 000)	(2 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	33 527	33 527	(19 451)	(58.0%)	(8 418)	(25.1%)	(13 925)	(41.5%)	(41 794)	(124.7%)	(16 211)	(83.0%)	(14.1%)
Cash Flow from Investing Activities													
Receipts	500	500	36 019	7 203.7%	24 200	4 840.0%	20 300	4 060.0%	80 519	16 103.7%	22 725	-	(10.7%)
Proceeds on disposal of PPE	500	500	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	36 019	-	24 200	-	20 300	-	80 519	-	22 725	-	(10.7%)
Payments	(28 629)	(28 629)	(15 667)	54.7%	(13 551)	47.3%	(3 438)	12.0%	(32 655)	114.1%	(6 563)	102.1%	(47.6%)
Capital assets	(28 629)	(28 629)	(15 667)	54.7%	(13 551)	47.3%	(3 438)	12.0%	(32 655)	114.1%	(6 563)	102.1%	(47.6%)
Net Cash from/(used) Investing Activities	(28 129)	(28 129)	20 352	(72.4%)	10 649	(37.9%)	16 862	(59.9%)	47 864	(170.2%)	16 162	(82.2%)	4.3%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 250)	(3 250)	(369)	11.4%	(2 005)	61.7%	(441)	13.6%	(2 815)	86.6%	(441)	105.8%	-
Repayment of borrowing	(3 250)	(3 250)	(369)	11.4%	(2 005)	61.7%	(441)	13.6%	(2 815)	86.6%	(441)	105.8%	-
Net Cash from/(used) Financing Activities	(3 250)	(3 250)	(369)	11.4%	(2 005)	61.7%	(441)	13.6%	(2 815)	86.6%	(441)	105.8%	-
Net Increase/(Decrease) in cash held	2 148	2 148	532	24.8%	226	10.5%	2 497	116.2%	3 255	151.5%	(489)	(6.3%)	(610.2%)
Cash/cash equivalents at the year begin:	2 214	2 214	586	26.5%	1 118	50.5%	1 344	60.7%	586	26.5%	1 185	8.4%	13.5%
Cash/cash equivalents at the year end:	4 362	4 362	1 118	25.6%	1 344	30.8%	3 841	88.1%	3 841	88.1%	695	31.4%	452.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 794	2.6%	2 308	2.2%	1 687	1.6%	98 869	93.6%	105 659	100.0%	-	-	-
Total By Income Source	2 794	2.6%	2 308	2.2%	1 687	1.6%	98 869	93.6%	105 659	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	869	1.5%	924	1.6%	859	1.5%	55 478	95.4%	58 131	55.0%	-	-	-
Commercial	1 074	6.6%	900	5.5%	393	2.4%	13 958	85.5%	16 325	15.5%	-	-	-
Households	850	2.7%	484	1.6%	435	1.4%	29 433	94.3%	31 203	29.5%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 794	2.6%	2 308	2.2%	1 687	1.6%	98 869	93.6%	105 659	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	618	100.0%	-	-	-	-	-	-	618	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	618	100.0%	-	-	-	-	-	-	618	100.0%

Contact Details

Municipal Manager	Mr N.M. Mabasso	033 815 2249
Financial Manager	RM Mani	033 815 2249

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMNGENI (KZN222)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	368 164	382 210	85 434	23.2%	103 388	28.1%	97 610	25.5%	286 433	74.9%	84 948	74.2%	14.9%
Property rates	176 512	173 993	41 621	23.6%	43 083	24.4%	50 315	28.9%	135 019	77.6%	38 427	82.7%	30.9%
Property rates - penalties and collection charges	6 655	6 655	1 311	19.7%	973	14.6%	6 541	98.3%	8 826	132.6%	5 175	102.7%	26.4%
Service charges - electricity revenue	76 884	76 884	16 505	21.5%	15 958	20.8%	15 192	19.8%	47 654	62.0%	16 234	62.3%	(6.4%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	5 512	5 512	1 565	28.4%	1 574	28.6%	1 545	28.0%	4 684	85.0%	1 432	84.0%	7.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	719	716	195	27.1%	163	22.7%	210	29.3%	568	79.3%	184	76.2%	13.9%
Interest earned - external investments	3 725	2 761	692	18.6%	541	14.5%	403	14.6%	1 636	59.3%	804	77.9%	(49.9%)
Interest earned - outstanding debtors	1 960	1 960	520	26.5%	587	30.0%	377	19.3%	1 485	75.8%	460	67.0%	(18.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	23 916	41 602	840	3.5%	21 715	90.8%	2 615	6.3%	25 169	60.5%	3 903	25.4%	(33.0%)
Licences and permits	3 439	3 439	987	28.7%	819	23.8%	991	28.8%	2 798	81.4%	851	73.7%	16.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	61 469	61 817	20 552	33.4%	17 132	27.9%	17 981	29.1%	55 665	90.0%	16 773	88.3%	7.2%
Other own revenue	7 372	6 871	646	8.8%	842	11.4%	1 440	21.0%	2 928	42.6%	1 045	37.5%	37.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	(341)	-	(100.0%)
Operating Expenditure	367 656	382 057	87 740	23.9%	86 136	23.4%	72 136	18.9%	246 012	64.4%	65 066	61.8%	10.9%
Employee related costs	102 239	98 577	20 878	20.4%	21 023	20.6%	20 929	21.2%	62 829	63.7%	20 298	63.6%	3.1%
Remuneration of councillors	7 446	7 446	1 789	24.0%	1 728	23.2%	2 022	27.2%	5 539	74.4%	2 005	76.4%	.8%
Debt impairment	22 878	31 428	-	-	11 427	49.9%	-	-	11 427	36.4%	2 266	10.3%	(100.0%)
Depreciation and asset impairment	28 974	28 974	7 243	25.0%	7 243	25.0%	7 243	25.0%	21 730	75.0%	2 808	75.0%	157.9%
Finance charges	5 127	5 127	726	14.2%	380	7.4%	1 119	21.8%	2 225	43.4%	1 208	60.1%	(7.4%)
Bulk purchases	95 404	103 404	36 909	38.7%	20 599	21.6%	16 450	15.9%	73 958	71.5%	17 461	71.4%	(5.8%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	13 929	13 929	2 105	15.1%	4 578	32.9%	4 550	32.7%	11 234	80.7%	3 853	73.4%	18.1%
Transfers and grants	3 516	3 516	645	18.3%	539	15.3%	612	17.4%	1 797	51.1%	(2 013)	59.9%	(130.4%)
Other expenditure	88 142	89 655	17 445	19.8%	18 617	21.1%	19 210	21.4%	55 272	61.6%	17 179	58.2%	11.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	507	153	(2 306)		17 252		25 474		40 421		19 882		
Transfers recognised - capital	21 866	31 925	8 051	36.8%	8 351	38.2%	3 573	11.2%	19 975	62.6%	13 612	113.2%	(73.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	22 373	32 078	5 745		25 604		29 047		60 395		33 494		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	22 373	32 078	5 745		25 604		29 047		60 395		33 494		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	22 373	32 078	5 745		25 604		29 047		60 395		33 494		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	22 373	32 078	5 745		25 604		29 047		60 395		33 494		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	29 148	40 079	8 732	30.0%	9 280	31.8%	1 691	4.2%	19 702	49.2%	3 226	30.4%	(47.6%)
National Government	21 866	21 866	2 558	11.7%	3 247	14.8%	1 469	6.7%	7 274	33.3%	2 355	19.0%	(37.6%)
Provincial Government	-	-	6 036	-	5 834	-	-	-	11 870	-	(111)	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	21 866	21 866	8 594	39.3%	9 081	41.5%	1 469	6.7%	19 144	87.6%	2 245	56.2%	(34.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 282	18 213	138	1.9%	199	2.7%	221	1.2%	558	3.1%	981	4.4%	(77.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	29 148	40 079	8 732	30.0%	9 280	31.8%	1 691	4.2%	19 702	49.2%	3 226	30.4%	(47.6%)
Governance and Administration	607	979	119	19.6%	126	20.8%	74	7.5%	319	32.5%	(111)	(23.5%)	(166.4%)
Executive & Council	175	175	24	13.9%	33	18.8%	27	15.2%	84	48.0%	-	-	(100.0%)
Budget & Treasury Office	139	214	94	67.8%	4	2.7%	16	7.4%	114	53.3%	-	-	(100.0%)
Corporate Services	292	590	-	-	90	30.6%	31	5.2%	120	20.4%	(111)	(41.7%)	(127.9%)
Community and Public Safety	2 251	2 251	236	10.5%	800	35.6%	769	34.2%	1 806	80.2%	(7)	22.9%	(11 351.2%)
Community & Social Services	251	251	19	7.5%	32	12.9%	148	58.8%	199	79.3%	23	10.0%	550.9%
Sport And Recreation	2 000	2 000	217	10.9%	768	38.4%	621	31.1%	1 607	80.3%	(30)	23.8%	(2 203.8%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	19 980	36 849	8 376	41.9%	8 353	41.8%	848	2.3%	17 578	47.7%	3 343	31.8%	(74.6%)
Planning and Development	114	16 873	6 036	5 294.3%	5 860	5 140.6%	-	-	11 896	70.5%	958	46.7%	(100.0%)
Road Transport	19 866	19 976	2 341	11.8%	2 493	12.5%	848	4.2%	5 682	28.4%	2 385	16.9%	(64.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 000	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	3 000	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 310	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	347 476	341 275	83 966	24.2%	89 294	25.7%	93 772	27.5%	267 032	78.2%	82 428	78.9%	13.8%
Property rates, penalties and collection charges	161 187	157 163	38 857	24.1%	44 597	27.7%	39 321	25.0%	122 775	78.1%	44 849	87.5%	(12.3%)
Service charges	72 509	71 685	15 830	21.8%	21 610	29.8%	18 081	25.2%	55 521	77.5%	13 155	77.6%	37.4%
Other revenue	24 996	24 278	4 066	16.3%	6 781	27.1%	8 600	35.4%	19 447	80.1%	(4 423)	40.2%	(294.4%)
Government - operating	61 469	61 817	22 506	36.6%	10 760	17.5%	18 521	30.0%	51 787	83.8%	19 084	98.2%	(3.0%)
Government - capital	21 866	21 866	2 015	9.2%	5 005	22.9%	8 846	40.5%	15 866	72.6%	7 249	59.5%	22.0%
Interest	5 449	4 466	692	12.7%	541	9.9%	403	9.0%	1 636	36.6%	2 513	23.2%	(84.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(315 380)	(324 459)	(75 969)	24.1%	(92 906)	29.5%	(76 979)	23.7%	(245 855)	75.8%	(67 658)	74.3%	13.8%
Suppliers and employees	(306 736)	(217 540)	(74 943)	24.4%	(91 646)	29.9%	(75 886)	34.9%	(242 474)	111.5%	(64 727)	74.0%	17.2%
Finance charges	(5 127)	(103 404)	(724)	14.1%	(378)	7.4%	(1 093)	1.1%	(2 196)	2.1%	(3 232)	103.9%	(66.2%)
Transfers and grants	(3 516)	(3 516)	(302)	8.6%	(882)	25.1%	-	-	(1 184)	33.7%	302	59.9%	(100.0%)
Net Cash from/(used) Operating Activities	32 096	16 815	7 997	24.9%	(3 612)	(11.3%)	16 792	99.9%	21 178	125.9%	14 770	130.9%	13.7%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	(11 514)	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	(11 514)	-	(100.0%)
Payments	(29 148)	(40 079)	(9 527)	32.7%	(9 658)	33.1%	(3 471)	8.7%	(22 656)	56.5%	(1 954)	27.2%	77.7%
Capital assets	(29 148)	(40 079)	(9 527)	32.7%	(9 658)	33.1%	(3 471)	8.7%	(22 656)	56.5%	(1 954)	27.2%	77.7%
Net Cash from/(used) Investing Activities	(29 148)	(40 079)	(9 527)	32.7%	(9 658)	33.1%	(3 471)	8.7%	(22 656)	56.5%	(13 467)	27.2%	(74.2%)
Cash Flow from Financing Activities													
Receipts	182	265	7	3.8%	97	53.4%	9	3.5%	113	42.8%	8	6.5%	22.0%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	182	265	7	3.8%	97	53.4%	9	3.5%	113	42.8%	8	6.5%	22.0%
Payments	(2 805)	(2 805)	-	-	(1 803)	64.3%	(767)	27.3%	(2 569)	91.6%	(689)	75.9%	11.2%
Repayment of borrowing	(2 805)	(2 805)	-	-	(1 803)	64.3%	(767)	27.3%	(2 569)	91.6%	(689)	75.9%	11.2%
Net Cash from/(used) Financing Activities	(2 623)	(2 540)	7	(.3%)	(1 705)	65.0%	(757)	29.8%	(2 456)	96.7%	(682)	77.8%	11.1%
Net Increase/(Decrease) in cash held	325	(25 804)	(1 523)	(467.8%)	(14 975)	(4 600.7%)	12 564	(48.7%)	(3 934)	15.2%	621	(88.0%)	1 924.1%
Cash/cash equivalents at the year begin:	24 989	39 835	40 648	162.7%	39 126	156.6%	24 151	60.6%	40 648	102.0%	43 557	53.8%	(44.6%)
Cash/cash equivalents at the year end:	25 315	14 031	39 126	154.6%	24 151	95.4%	36 714	261.7%	36 714	261.7%	44 178	176.8%	(16.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 855	38.4%	794	4.4%	370	2.1%	9 843	55.1%	17 863	15.4%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	23 508	29.0%	2 937	3.6%	2 882	3.6%	51 644	63.8%	80 972	69.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	782	26.7%	148	5.1%	130	4.5%	1 862	63.7%	2 923	2.5%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	76	15.0%	18	3.6%	14	2.8%	400	78.6%	509	.4%	-	-	-
Interest on Arrear Debtor Accounts	1 022	3.9%	318	1.2%	342	1.3%	24 256	93.5%	25 938	22.3%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(13 198)	110.1%	5	-	2	-	1 205	(10.0%)	(11 988)	(10.3%)	-	-	-
Total By Income Source	19 045	16.4%	4 221	3.6%	3 740	3.2%	89 211	76.8%	116 218	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 149	10.0%	190	1.6%	172	1.5%	10 016	86.9%	11 527	9.9%	-	-	-
Commercial	694	29.7%	79	3.4%	68	2.9%	1 492	64.0%	2 333	2.0%	-	-	-
Households	17 050	20.2%	3 381	4.0%	3 090	3.7%	60 824	72.1%	84 345	72.6%	-	-	-
Other	153	.9%	571	3.2%	410	2.3%	16 879	93.7%	18 013	15.5%	-	-	-
Total By Customer Group	19 045	16.4%	4 221	3.6%	3 740	3.2%	89 211	76.8%	116 218	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	21	14.1%	42	28.4%	86	57.6%	-	-	150	100.0%
Total	21	14.1%	42	28.4%	86	57.6%	-	-	150	100.0%

Contact Details

Municipal Manager	Mr Sandile Hactor Buthelezi(acting)	033 239 9267
Financial Manager	Mr Sixtus Gwala	033 239 9225

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MPOFANA (KZN223)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	127 836	131 441	36 639	28.7%	31 945	25.0%	14 357	10.9%	82 941	63.1%	25 573	62.8%	(43.9%)
Property rates	11 089	11 592	2 875	25.9%	2 864	25.8%	1 578	13.6%	7 317	63.1%	2 713	77.3%	(41.9%)
Property rates - penalties and collection charges	2 309	2 731	705	30.6%	727	31.5%	346	12.7%	1 779	65.1%	687	93.9%	(49.6%)
Service charges - electricity revenue	51 941	54 008	12 717	24.5%	14 892	28.7%	5 753	10.7%	33 362	61.8%	11 553	69.2%	(50.2%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 127	3 127	788	25.2%	795	25.4%	506	16.2%	2 089	66.8%	804	75.0%	(37.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	697	237	58	8.4%	57	8.2%	123	51.9%	238	100.5%	391	166.6%	(68.5%)
Interest earned - external investments	2	373	55	2 743.7%	12	598.5%	124	33.3%	191	51.3%	25	49.4%	396.5%
Interest earned - outstanding debtors	2 222	2 723	641	28.8%	708	31.9%	300	11.0%	1 649	60.6%	591	75.1%	(49.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	7 724	7 724	17	.2%	748	9.7%	475	6.2%	1 240	16.1%	36	3.7%	1 238.6%
Licences and permits	3 400	3 700	718	21.1%	2 108	62.0%	563	15.2%	3 390	91.6%	230	56.4%	144.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	39 640	39 640	17 781	44.9%	8 841	22.3%	3 690	9.3%	30 312	76.5%	7 192	61.8%	(48.7%)
Other own revenue	5 686	5 586	284	5.0%	193	3.4%	898	16.1%	1 374	24.6%	1 352	40.3%	(33.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	133 926	152 179	26 702	19.9%	29 599	22.1%	31 087	20.4%	87 387	57.4%	22 319	52.3%	39.3%
Employee related costs	32 908	32 908	7 845	23.8%	8 222	25.0%	5 249	16.0%	21 316	64.8%	7 542	74.3%	(30.4%)
Remuneration of councillors	2 449	3 035	657	26.8%	669	27.3%	469	15.5%	1 795	59.1%	3 106	164.0%	(84.9%)
Debt impairment	25 947	25 947	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 304	6 313	-	-	-	-	-	-	-	-	-	-	-
Finance charges	677	-	-	-	-	-	-	-	-	-	(2 645)	(416.5%)	(100.0%)
Bulk purchases	55 934	66 185	9 825	17.6%	13 811	24.7%	20 139	30.4%	43 775	66.1%	7 193	45.1%	180.0%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 400	5 980	2 662	78.3%	1 818	53.5%	1 429	23.9%	5 909	98.8%	3 699	167.0%	(61.4%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	6 308	11 811	5 713	90.6%	5 079	80.5%	3 800	32.2%	14 593	123.5%	3 424	52.5%	11.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(6 090)	(20 738)	9 937		2 346		(16 730)		(4 446)		3 254		
Transfers recognised - capital	18 680	18 680	1 995	10.7%	2 835	15.2%	5 574	29.8%	10 404	55.7%	-	31.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	12 590	(2 058)	11 932		5 181		(11 156)		5 958		3 254		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	12 590	(2 058)	11 932		5 181		(11 156)		5 958		3 254		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	12 590	(2 058)	11 932		5 181		(11 156)		5 958		3 254		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	12 590	(2 058)	11 932		5 181		(11 156)		5 958		3 254		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	18 680	18 680	10 476	56.1%	402	2.1%	1 619	8.7%	12 496	66.9%	-	74.4%	(100.0%)
National Government	11 680	11 680	8 462	72.5%	402	3.4%	1 619	13.9%	10 482	89.7%	-	74.4%	(100.0%)
Provincial Government	7 000	7 000	2 013	28.8%	-	-	-	-	2 013	28.8%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	18 680	18 680	10 476	56.1%	402	2.1%	1 619	8.7%	12 496	66.9%	-	74.4%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	18 680	18 680	10 476	56.1%	402	2.1%	1 619	8.7%	12 496	66.9%	-	74.4%	(100.0%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 000	7 000	2 013	28.8%	-	-	-	-	2 013	28.8%	-	-	-
Community & Social Services	7 000	7 000	2 013	28.8%	-	-	-	-	2 013	28.8%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 680	11 680	8 462	72.5%	402	3.4%	1 619	13.9%	10 482	89.7%	-	74.4%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	11 680	11 680	8 462	72.5%	402	3.4%	1 619	13.9%	10 482	89.7%	-	74.4%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	120 325	120 325	27 544	22.9%	17 846	14.8%	9 153	7.6%	54 543	45.3%	26 945	78.1%	(66.0%)
Property rates, penalties and collection charges	9 379	9 379	1 239	13.2%	826	8.8%	1 095	11.7%	3 160	33.7%	3 380	99.6%	(67.6%)
Service charges	38 548	38 548	3 765	9.8%	3 414	8.9%	6 715	17.4%	13 894	36.0%	14 341	90.1%	(53.2%)
Other revenue	11 405	11 405	1 200	10.5%	1 412	12.4%	1 209	10.6%	3 821	33.5%	968	26.3%	24.8%
Government - operating	39 640	39 640	17 613	44.4%	11 963	30.2%	-	-	29 576	74.6%	7 716	89.5%	(100.0%)
Government - capital	18 680	18 680	3 634	19.5%	-	-	-	-	3 634	19.5%	-	43.0%	-
Interest	2 674	2 674	93	3.5%	231	8.6%	134	5.0%	458	17.1%	539	75.7%	(75.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(101 439)	(101 439)	(25 413)	25.1%	(21 613)	21.3%	(10 266)	10.1%	(57 292)	56.5%	(21 912)	58.6%	(53.1%)
Suppliers and employees	(100 762)	(100 762)	(25 413)	25.2%	(21 613)	21.4%	(10 266)	10.2%	(57 292)	56.9%	(21 912)	59.0%	(53.1%)
Finance charges	(677)	(677)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	18 886	18 886	2 131	11.3%	(3 767)	(19.9%)	(1 113)	(5.9%)	(2 749)	(14.6%)	5 033	242.7%	(122.1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(18 680)	(18 680)	(5 081)	27.2%	(2 553)	13.7%	-	-	(7 634)	40.9%	-	-	-
Capital assets	(18 680)	(18 680)	(5 081)	27.2%	(2 553)	13.7%	-	-	(7 634)	40.9%	-	-	-
Net Cash from/(used) Investing Activities	(18 680)	(18 680)	(5 081)	27.2%	(2 553)	13.7%	-	-	(7 634)	40.9%	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	206	206	(2 950)	(1 429.9%)	(6 320)	(3 063.4%)	(1 113)	(539.5%)	(10 383)	(5 032.9%)	5 033	(939.4%)	(122.1%)
Cash/cash equivalents at the year begin:	6 461	6 461	5 187	80.3%	2 237	34.6%	(4 083)	(63.2%)	5 187	80.3%	26 531	-	(115.4%)
Cash/cash equivalents at the year end:	6 667	6 667	2 237	33.6%	(4 083)	(61.2%)	(5 196)	(77.9%)	(5 196)	(77.9%)	31 564	(4 690.2%)	(116.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Maxwell Moyo	033 263 1221
Financial Manager	MR. SA MNCWABE	033 263 1221

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: IMPENDLE (KZN224)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	49 925	53 383	21 585	43.2%	13 723	27.5%	12 543	23.5%	47 851	89.6%	13 712	90.9%	(8.5%)
Property rates	4 479	5 249	3 100	69.2%	518	11.6%	950	18.1%	4 568	87.0%	501	88.7%	89.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	39	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	39	12	-	11	-	11	28.9%	34	87.2%	11	-	1.9%
Rental of facilities and equipment	650	950	123	18.9%	340	52.3%	115	12.1%	578	60.8%	125	79.1%	(7.9%)
Interest earned - external investments	694	694	192	27.6%	163	23.5%	265	38.2%	620	89.3%	228	110.8%	16.5%
Interest earned - outstanding debtors	120	552	86	71.7%	102	85.1%	261	47.3%	449	81.4%	149	312.5%	75.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	1	0	-	0	-	-	-	0	39.4%	-	-	-
Licences and permits	42	41	7	16.7%	5	11.1%	9	22.2%	21	51.0%	9	72.7%	1.7%
Agency services	43	53	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	43 355	44 796	14 382	33.2%	10 766	24.8%	10 601	23.7%	35 748	79.8%	12 566	91.8%	(15.6%)
Other own revenue	501	1 008	3 684	734.7%	1 818	362.7%	331	32.8%	5 832	578.7%	123	29.8%	169.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	59 274	63 028	19 830	33.5%	11 369	19.2%	10 572	16.8%	41 771	66.3%	13 014	85.3%	(18.8%)
Employee related costs	20 634	22 009	5 105	24.7%	2 145	10.4%	4 972	22.6%	12 222	55.5%	1 192	57.7%	317.2%
Remuneration of councillors	2 307	2 307	544	23.6%	165	7.1%	569	24.7%	1 278	55.4%	219	52.6%	159.6%
Debt impairment	1 744	1 744	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 716	7 716	-	-	-	-	-	-	-	-	-	-	-
Finance charges	206	206	57	27.6%	17	8.1%	49	23.9%	123	59.6%	23	61.4%	118.2%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	583	1 026	461	79.1%	68	11.7%	343	33.4%	873	85.0%	382	107.5%	(10.1%)
Transfers and grants	3 620	3 071	782	21.6%	212	5.9%	1 453	47.3%	2 447	79.7%	219	436.9%	562.1%
Other expenditure	22 464	24 948	12 881	57.3%	8 761	39.0%	3 186	12.8%	24 828	99.5%	10 979	91.0%	(71.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(9 350)	(9 645)	1 755		2 355		1 971		6 080		698		
Transfers recognised - capital	11 382	11 382	5 792	50.9%	1 491	13.1%	3 775	33.2%	11 057	97.1%	2 710	106.8%	39.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 032	1 737	7 546		3 845		5 745		17 137		3 408		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 032	1 737	7 546		3 845		5 745		17 137		3 408		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 032	1 737	7 546		3 845		5 745		17 137		3 408		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 032	1 737	7 546		3 845		5 745		17 137		3 408		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	11 412	11 459	5 353	46.9%	999	8.8%	3 146	27.5%	9 499	82.9%	2 522	24.8%	24.7%
National Government	11 382	11 382	5 353	47.0%	999	8.8%	3 146	27.6%	9 499	83.5%	2 398	28.8%	31.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	11 382	11 382	5 353	47.0%	999	8.8%	3 146	27.6%	9 499	83.5%	2 398	28.9%	31.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30	77	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	124	-	(100.0%)
Capital Expenditure Standard Classification	11 412	11 459	5 353	46.9%	999	8.8%	3 146	27.5%	9 499	82.9%	2 522	24.8%	24.7%
Governance and Administration	30	47	11	37.9%	43	143.8%	9	18.3%	63	134.3%	135	13.2%	(93.6%)
Executive & Council	-	-	-	-	43	-	-	-	43	-	128	10.9%	(100.0%)
Budget & Treasury Office	-	32	-	-	-	-	-	-	-	-	2	-	(100.0%)
Corporate Services	30	15	11	37.9%	0	.6%	9	57.3%	20	134.3%	5	13.1%	63.8%
Community and Public Safety	-	-	13	-	-	-	-	-	13	-	632	2 364.5%	(100.0%)
Community & Social Services	-	-	13	-	-	-	-	-	13	-	632	2 364.5%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 382	11 412	5 329	46.8%	956	8.4%	3 137	27.5%	9 422	82.6%	1 755	21.2%	78.7%
Planning and Development	2 276	11 412	5 329	234.1%	956	42.0%	3 137	27.5%	9 422	82.6%	1 755	19.3%	78.7%
Road Transport	9 106	-	-	-	-	-	-	-	-	-	-	41.6%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	59 580	63 829	29 441	49.4%	22 289	37.4%	18 561	29.1%	70 291	110.1%	16 639	103.7%	11.6%
Property rates, penalties and collection charges	2 735	2 735	464	17.0%	490	17.9%	576	21.1%	1 531	56.0%	731	154.2%	(21.1%)
Service charges	31	31	-	-	-	-	1	3.3%	1	3.3%	-	-	(100.0%)
Other revenue	1 383	4 191	7 523	544.1%	2 168	156.8%	1 608	38.4%	11 300	269.6%	241	23.0%	567.1%
Government - operating	43 355	44 796	19 762	45.6%	11 386	26.3%	9 121	20.4%	40 269	89.9%	10 068	89.6%	(9.4%)
Government - capital	11 382	11 382	1 500	13.2%	8 082	71.0%	7 000	61.5%	16 582	145.7%	5 438	178.8%	28.7%
Interest	694	694	192	27.6%	163	23.5%	254	36.6%	609	87.7%	161	54.6%	57.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(49 823)	(53 521)	(15 088)	30.3%	(15 623)	31.4%	(17 378)	32.5%	(48 089)	89.8%	(13 473)	86.2%	29.0%
Suppliers and employees	(45 997)	(50 244)	(14 724)	32.0%	(15 265)	33.2%	(17 328)	34.5%	(47 318)	94.2%	(9 110)	55.0%	90.2%
Finance charges	(206)	(206)	(38)	18.3%	(54)	26.0%	(49)	23.9%	(140)	68.2%	(7)	14.2%	637.6%
Transfers and grants	(3 620)	(3 071)	(326)	9.0%	(304)	8.4%	-	-	(630)	20.5%	(4 357)	603.0%	(100.0%)
Net Cash from/(used) Operating Activities	9 757	10 308	14 353	147.1%	6 666	68.3%	1 184	11.5%	22 202	215.4%	3 165	170.3%	(62.6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(11 412)	(11 459)	-	-	-	-	-	-	-	-	(1)	11.1%	(100.0%)
Capital assets	(11 412)	(11 459)	-	-	-	-	-	-	-	-	(1)	11.1%	(100.0%)
Net Cash from/(used) Investing Activities	(11 412)	(11 459)	-	-	-	-	-	-	-	-	(1)	11.1%	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(549)	(549)	(88)	16.1%	(135)	24.6%	(139)	25.4%	(363)	66.1%	(126)	74.0%	10.3%
Repayment of borrowing	(549)	(549)	(88)	16.1%	(135)	24.6%	(139)	25.4%	(363)	66.1%	(126)	74.0%	10.3%
Net Cash from/(used) Financing Activities	(549)	(549)	(88)	16.1%	(135)	24.6%	(139)	25.4%	(363)	66.1%	(126)	74.0%	10.3%
Net Increase/(Decrease) in cash held	(2 203)	(1 699)	14 264	(647.4%)	6 531	(296.4%)	1 044	(61.4%)	21 840	(1 285.1%)	3 038	(1 138.7%)	(65.6%)
Cash/cash equivalents at the year begin:	2 726	4 099	688	25.2%	14 952	548.5%	21 483	524.1%	688	16.8%	22 166	100.6%	(3.1%)
Cash/cash equivalents at the year end:	523	2 400	14 952	2 859.6%	21 483	4 108.6%	22 528	938.6%	22 528	938.6%	25 204	887.3%	(10.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	179	9.3%	202	10.6%	57	3.0%	1 475	77.1%	1 913	25.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	51	.9%	423	7.7%	86	1.6%	4 972	89.9%	5 532	74.3%	-	-	-
Total By Income Source	229	3.1%	625	8.4%	143	1.9%	6 447	86.6%	7 445	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	65	1.2%	296	5.5%	69	1.3%	4 903	91.9%	5 333	71.6%	-	-	-
Commercial	135	7.2%	232	12.4%	68	3.6%	1 436	76.7%	1 872	25.1%	-	-	-
Households	29	12.0%	97	40.6%	6	2.6%	107	44.8%	240	3.2%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	229	3.1%	625	8.4%	143	1.9%	6 447	86.6%	7 445	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	290	100.0%	-	-	-	-	-	-	290	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	290	100.0%	-	-	-	-	-	-	290	100.0%

Contact Details

Municipal Manager	Mr Obadia Vusi Kunene	033 996 6001
Financial Manager	Mr Sihle Goodenough Ngcobo	033 996 6051

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSUNDUZI (KZN225)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	4 473 006	4 473 006	1 156 353	25.9%	1 044 312	23.3%	597 483	13.4%	2 798 148	62.6%	983 520	72.0%	(39.3%)
Property rates	798 728	798 728	198 388	24.8%	208 179	26.1%	136 876	17.1%	543 443	68.0%	186 659	73.1%	(26.7%)
Property rates - penalties and collection charges	43 830	43 830	3 829	8.7%	13 736	31.3%	4 225	9.6%	21 790	49.7%	5 548	49.2%	(23.8%)
Service charges - electricity revenue	2 008 245	2 008 245	512 663	25.5%	453 303	22.6%	295 228	14.7%	1 261 194	62.8%	436 800	72.4%	(32.4%)
Service charges - water revenue	623 188	623 188	117 679	18.9%	117 274	18.8%	80 685	12.9%	315 639	50.6%	121 932	61.4%	(33.8%)
Service charges - sanitation revenue	147 839	147 839	31 171	21.1%	34 889	23.6%	21 641	14.6%	87 701	59.3%	34 368	68.7%	(37.0%)
Service charges - refuse revenue	99 557	99 557	5 872	5.9%	5 996	6.0%	3 641	3.7%	15 509	15.6%	22 127	67.0%	(83.5%)
Service charges - other	-	-	16 792	-	16 477	-	10 888	-	44 157	-	-	-	(100.0%)
Rental of facilities and equipment	43 809	43 809	5 572	12.7%	4 691	10.7%	3 737	8.5%	14 000	32.0%	5 118	35.7%	(27.0%)
Interest earned - external investments	49 330	49 330	37 918	76.9%	5 750	11.7%	11 319	22.9%	54 987	111.5%	25 826	133.1%	(56.2%)
Interest earned - outstanding debtors	66 349	66 349	13 469	20.3%	17 691	26.7%	11 523	17.4%	42 683	64.3%	20 597	81.0%	(44.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	18 538	18 538	293	1.6%	220	1.2%	178	1.0%	691	3.7%	1 924	48.4%	(90.7%)
Licences and permits	92	92	16	17.8%	19	20.3%	8	8.7%	43	46.7%	31	83.2%	(73.7%)
Agency services	670	670	137	20.4%	89	13.3%	68	10.1%	294	43.8%	176	63.6%	(61.4%)
Transfers recognised - operational	489 491	489 491	180 127	36.8%	153 596	31.4%	4 753	1.0%	338 477	69.1%	110 076	85.8%	(95.7%)
Other own revenue	83 339	83 339	13 228	15.9%	12 400	14.9%	12 713	15.3%	38 341	46.0%	14 416	63.4%	(11.8%)
Gains on disposal of PPE	-	-	19 198	-	3	-	-	-	19 201	-	(2 077)	5.6%	(100.0%)
Operating Expenditure	4 453 570	4 453 570	926 303	20.8%	1 090 590	24.5%	644 042	14.5%	2 660 935	59.7%	884 961	68.2%	(27.2%)
Employee related costs	1 040 938	1 040 938	250 105	24.0%	285 273	27.4%	166 281	16.0%	701 659	67.4%	216 232	71.6%	(23.1%)
Remuneration of councillors	43 034	43 034	10 499	24.4%	10 903	25.3%	7 119	16.5%	28 521	66.3%	11 261	72.1%	(36.8%)
Debt impairment	120 815	120 815	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	507 298	507 298	115 056	22.7%	115 356	22.7%	74 041	14.6%	304 452	60.0%	121 290	72.9%	(39.0%)
Finance charges	65 474	65 474	16 252	24.8%	17 678	27.0%	4	-	33 934	51.8%	17 289	66.4%	(100.0%)
Bulk purchases	1 936 708	1 936 708	422 914	21.8%	447 315	23.1%	266 126	13.7%	1 136 356	58.7%	399 905	75.6%	(33.5%)
Other Materials	181 399	181 399	788	.4%	3 902	2.2%	5 370	3.0%	10 060	5.5%	28 879	52.5%	(81.4%)
Contracted services	35 408	35 408	62 547	176.6%	135 175	381.8%	78 765	222.4%	276 487	780.8%	19 697	323.7%	299.9%
Transfers and grants	140 526	140 526	1 770	1.3%	1 770	1.3%	2 274	1.6%	5 813	4.1%	1 478	4.6%	53.9%
Other expenditure	381 970	381 970	27 178	7.1%	73 219	19.2%	44 062	11.5%	144 459	37.8%	70 999	51.9%	(37.9%)
Loss on disposal of PPE	-	-	19 193	-	-	-	-	-	19 193	-	(2 068)	-	(100.0%)
Surplus/(Deficit)	19 436	19 436	230 050		(46 278)		(46 559)		137 213		98 559		
Transfers recognised - capital	447 973	447 973	-	-	71 993	16.1%	43 744	9.8%	115 738	25.8%	81 008	41.3%	(46.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	467 410	467 410	230 050		25 715		(2 815)		252 951		179 567		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	467 410	467 410	230 050		25 715		(2 815)		252 951		179 567		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	467 410	467 410	230 050		25 715		(2 815)		252 951		179 567		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	467 410	467 410	230 050		25 715		(2 815)		252 951		179 567		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	726 241	726 241	40 648	5.6%	133 383	18.4%	150 118	20.7%	324 149	44.6%	80 232	42.5%	87.1%
National Government	428 074	428 074	30 178	7.0%	83 403	19.5%	95 941	22.4%	209 522	48.9%	20 405	59.5%	370.2%
Provincial Government	19 899	19 899	1 857	9.3%	2 153	10.8%	3 631	18.2%	7 641	38.4%	1 247	55.2%	191.1%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	447 973	447 973	32 034	7.2%	85 555	19.1%	99 573	22.2%	217 163	48.5%	21 653	58.4%	359.9%
Borrowing	158 268	158 268	2 409	1.5%	4 071	2.6%	6 260	4.0%	12 741	8.1%	33 578	43.6%	(81.4%)
Internally generated funds	120 000	120 000	6 205	5.2%	43 756	36.5%	44 285	36.9%	94 246	78.5%	25 001	26.0%	77.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	726 241	726 241	40 648	5.6%	133 383	18.4%	150 118	20.7%	324 149	44.6%	80 232	42.5%	87.1%
Governance and Administration	37 972	37 972	116	.3%	17 157	45.2%	28 193	74.2%	45 466	119.7%	12 602	62.5%	123.7%
Executive & Council	5 750	5 750	-	-	855	14.9%	112	1.9%	967	16.8%	656	56.8%	(83.0%)
Budget & Treasury Office	25 710	25 710	116	.4%	14 179	55.2%	6 388	24.8%	20 682	80.4%	11 584	61.7%	(44.9%)
Corporate Services	6 512	6 512	-	-	2 123	32.6%	21 693	333.1%	23 816	365.7%	361	74.3%	5 909.8%
Community and Public Safety	103 239	103 239	4 161	4.0%	21 412	20.7%	15 252	14.8%	40 824	39.5%	4 577	82.0%	233.2%
Community & Social Services	32 740	32 740	1 857	5.7%	7 847	24.0%	5 855	17.9%	15 559	47.5%	135	69.6%	4 222.8%
Sport And Recreation	31 425	31 425	392	1.2%	9 607	30.6%	6 080	19.3%	16 079	51.2%	3 658	85.1%	66.2%
Public Safety	3 640	3 640	-	-	-	-	296	8.1%	296	8.1%	-	12.6%	(100.0%)
Housing	35 434	35 434	1 912	5.4%	3 958	11.2%	3 021	8.5%	8 890	25.1%	784	161.2%	285.1%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	293 680	293 680	27 767	9.5%	50 909	17.3%	64 492	22.0%	143 168	48.7%	24 216	27.6%	166.3%
Planning and Development	31 908	31 908	2 762	8.7%	2 943	9.2%	798	2.5%	6 504	20.4%	4 180	37.3%	(80.9%)
Road Transport	260 312	260 312	25 005	9.6%	47 965	18.4%	63 095	24.2%	136 065	52.3%	19 987	25.7%	215.7%
Environmental Protection	1 460	1 460	-	-	-	-	599	41.0%	599	41.0%	49	58.7%	1 132.0%
Trading Services	291 351	291 351	8 606	3.0%	43 833	15.0%	41 841	14.4%	94 280	32.4%	38 016	50.4%	10.1%
Electricity	190 721	190 721	3 291	1.7%	8 406	4.4%	23 532	12.3%	35 229	18.5%	20 969	49.7%	12.2%
Water	58 728	58 728	2 240	3.8%	30 200	51.4%	10 524	17.9%	42 965	73.2%	8 890	44.8%	18.4%
Waste Water Management	31 403	31 403	3 075	9.8%	5 227	16.6%	6 651	21.2%	14 953	47.6%	7 381	61.0%	(9.9%)
Waste Management	10 500	10 500	-	-	-	-	1 134	10.8%	1 134	10.8%	776	75.3%	46.1%
Other	-	-	-	-	71	-	340	-	411	-	821	59.0%	(58.6%)

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	4 458 877	4 458 877	1 236 576	27.7%	1 337 850	30.0%	1 211 971	27.2%	3 786 397	84.9%	1 202 343	97.9%	.8%
Property rates, penalties and collection charges	741 451	741 451	173 570	23.4%	181 374	24.5%	183 538	24.8%	538 482	72.6%	161 070	72.1%	13.9%
Service charges	2 533 370	2 533 370	644 007	25.4%	698 835	27.6%	595 346	23.5%	1 938 189	76.5%	580 460	81.5%	2.6%
Other revenue	138 875	138 875	70 099	50.5%	91 787	66.1%	119 913	86.3%	281 799	202.9%	88 907	255.2%	34.9%
Government - operating	489 491	489 491	181 752	37.1%	167 580	34.2%	135 776	27.7%	485 108	99.1%	104 935	88.0%	29.4%
Government - capital	447 973	447 973	121 625	27.2%	186 755	41.7%	155 954	34.8%	464 334	103.7%	246 623	-	(36.8%)
Interest	107 717	107 717	45 522	42.3%	11 517	10.7%	21 445	19.9%	78 485	72.9%	20 347	39.5%	5.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 684 930)	(3 684 930)	(1 125 875)	30.6%	(1 263 569)	34.3%	(913 767)	24.8%	(3 303 211)	89.6%	(812 098)	86.6%	12.5%
Suppliers and employees	(3 619 264)	(3 619 264)	(1 107 913)	30.6%	(1 245 880)	34.4%	(895 913)	24.8%	(3 249 706)	89.8%	(793 331)	86.6%	12.9%
Finance charges	(65 474)	(65 474)	(16 252)	24.8%	(17 669)	27.0%	(15 580)	23.8%	(49 501)	75.6%	(17 289)	66.4%	(9.9%)
Transfers and grants	(191)	(191)	(1 710)	893.4%	(20)	10.4%	(2 274)	1 187.7%	(4 004)	2 091.5%	(1 478)	280.4%	53.9%
Net Cash from/(used) Operating Activities	773 947	773 947	110 701	14.3%	74 281	9.6%	298 205	38.5%	483 186	62.4%	390 245	237.9%	(23.6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(617 305)	(617 305)	(40 648)	6.6%	(133 383)	21.6%	(135 065)	21.9%	(309 096)	50.1%	(80 232)	42.5%	68.3%
Capital assets	(617 305)	(617 305)	(40 648)	6.6%	(133 383)	21.6%	(135 065)	21.9%	(309 096)	50.1%	(80 232)	42.5%	68.3%
Net Cash from/(used) Investing Activities	(617 305)	(617 305)	(40 648)	6.6%	(133 383)	21.6%	(135 065)	21.9%	(309 096)	50.1%	(80 232)	117.4%	68.3%
Cash Flow from Financing Activities													
Receipts	50 000	50 000	1 728	3.5%	1 083	2.2%	51 937	103.9%	54 748	109.5%	100 452	103.4%	(48.3%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	50 000	50 000	-	-	-	-	50 000	100.0%	50 000	100.0%	100 000	-	(50.0%)
Increase (decrease) in consumer deposits	-	-	1 728	-	1 083	-	1 937	-	4 748	-	452	3.4%	329.1%
Payments	(67 762)	(67 762)	(18 746)	27.7%	(14 477)	21.4%	(21 187)	31.3%	(54 410)	80.3%	(18 040)	95.5%	17.4%
Repayment of borrowing	(67 762)	(67 762)	(18 746)	27.7%	(14 477)	21.4%	(21 187)	31.3%	(54 410)	80.3%	(18 040)	95.5%	17.4%
Net Cash from/(used) Financing Activities	(17 762)	(17 762)	(17 018)	95.8%	(13 394)	75.4%	30 751	(173.1%)	339	(1.9%)	82 411	111.2%	(62.7%)
Net Increase/(Decrease) in cash held	138 880	138 880	53 035	38.2%	(72 496)	(52.2%)	193 890	139.6%	174 428	125.6%	392 424	588.2%	(50.6%)
Cash/cash equivalents at the year begin:	912 709	912 709	976 717	107.0%	1 029 751	112.8%	957 255	104.9%	976 717	107.0%	863 505	100.0%	10.9%
Cash/cash equivalents at the year end:	1 051 589	1 051 589	1 029 751	97.9%	957 255	91.0%	1 151 145	109.5%	1 151 145	109.5%	1 255 930	137.6%	(8.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	46 807	8.3%	28 434	5.0%	20 932	3.7%	469 290	83.0%	565 463	30.4%	-	-	163 824
Trade and Other Receivables from Exchange Transactions - Electricity	157 125	46.4%	84 926	25.1%	23 933	7.1%	72 529	21.4%	338 513	18.2%	-	-	21 406
Receivables from Non-exchange Transactions - Property Rates	57 658	15.6%	19 277	5.2%	12 523	3.4%	279 313	75.7%	368 771	19.8%	-	-	139 037
Receivables from Exchange Transactions - Waste Water Management	11 524	10.3%	5 471	4.9%	3 398	3.0%	91 678	81.8%	112 072	6.0%	-	-	39 039
Receivables from Exchange Transactions - Waste Management	7 147	12.0%	3 490	5.9%	1 837	3.1%	46 860	79.0%	59 334	3.2%	-	-	19 527
Receivables from Exchange Transactions - Property Rental Debtors	613	2.5%	556	2.2%	528	2.1%	23 266	93.2%	24 963	1.3%	-	-	13 792
Interest on Arrear Debtor Accounts	9 884	3.2%	9 566	3.1%	9 123	3.0%	278 465	90.7%	307 038	16.5%	-	-	126 736
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 588	1.9%	(8 339)	(9.7%)	(1 065)	(1.2%)	93 491	109.1%	85 675	4.6%	-	-	75 614
Total By Income Source	292 345	15.7%	143 380	7.7%	71 211	3.8%	1 354 893	72.8%	1 861 829	100.0%	-	-	598 976
Debtors Age Analysis By Customer Group													
Organs of State	22 726	24.0%	12 880	13.6%	3 646	3.8%	55 596	58.6%	94 848	5.1%	-	-	31 704
Commercial	144 359	38.0%	72 584	19.1%	24 945	6.6%	137 807	36.3%	379 695	20.4%	-	-	60 552
Households	115 687	9.1%	63 519	5.0%	39 514	3.1%	1 050 508	82.8%	1 269 228	68.2%	-	-	447 296
Other	9 572	8.1%	(5 603)	(4.7%)	3 106	2.6%	110 983	94.0%	118 058	6.3%	-	-	59 425
Total By Customer Group	292 345	15.7%	143 380	7.7%	71 211	3.8%	1 354 893	72.8%	1 861 829	100.0%	-	-	598 976

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Sizwe Hadebe	033 392 2002
Financial Manager	Mrs Margaret Nelisiwe Ngcobo	033 392 2601

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MKHAMBATHINI (KZN226)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	85 310	88 182	27 591	32.3%	31 104	36.5%	20 472	23.2%	79 167	89.8%	20 293	89.2%	.9%
Property rates	12 663	12 663	3 260	25.7%	2 830	22.4%	2 996	23.7%	9 086	71.8%	2 933	76.9%	2.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	500	500	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	118	-	117	-	115	-	350	-	-	-	(100.0%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	1 650	2 467	515	31.2%	719	43.6%	741	30.0%	1 975	80.0%	483	78.9%	53.4%
Interest earned - outstanding debtors	1 176	1 176	320	27.2%	310	26.4%	365	31.0%	995	84.6%	296	66.3%	23.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	70	70	1	.8%	18	26.4%	15	20.7%	34	47.9%	1	95.2%	2 236.3%
Licences and permits	3 923	4 391	965	24.6%	973	24.8%	1 207	27.5%	3 144	71.6%	754	79.2%	60.1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	64 525	66 111	22 199	34.4%	25 850	40.1%	14 989	22.7%	63 037	95.4%	15 780	92.6%	(5.0%)
Other own revenue	803	803	214	26.7%	288	35.8%	45	5.6%	546	68.0%	46	139.2%	(3.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	81 504	84 292	15 821	19.4%	25 831	31.7%	14 652	17.4%	56 304	66.8%	18 136	69.9%	(19.2%)
Employee related costs	27 056	27 056	5 024	18.6%	5 604	20.7%	4 450	16.4%	15 077	55.7%	4 236	56.2%	5.1%
Remuneration of councillors	5 088	5 088	1 182	23.2%	1 171	23.0%	1 246	24.5%	3 598	70.7%	1 293	71.8%	(3.6%)
Debt impairment	700	700	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 800	6 000	-	-	2 400	50.0%	-	-	2 400	40.0%	244	55.2%	(100.0%)
Finance charges	184	184	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	3 696	-	466	-	-	-	4 162	-	6 777	-	(100.0%)
Other expenditure	43 676	45 263	5 920	13.6%	16 190	37.1%	8 957	19.8%	31 066	68.6%	5 586	64.4%	60.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 807	3 890	11 771		5 273		5 820		22 864		2 157		
Transfers recognised - capital	15 626	15 626	3 087	19.8%	1 854	11.9%	3 216	20.6%	8 157	52.2%	5 631	72.5%	(42.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	19 433	19 516	14 858		7 127		9 036		31 020		7 788		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	19 433	19 516	14 858		7 127		9 036		31 020		7 788		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	19 433	19 516	14 858		7 127		9 036		31 020		7 788		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	19 433	19 516	14 858		7 127		9 036		31 020		7 788		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	19 426	20 397	2 438	12.6%	1 541	7.9%	2 821	13.8%	6 800	33.3%	4 241	56.1%	(33.5%)
National Government	15 626	15 626	2 438	15.6%	1 541	9.9%	2 821	18.1%	6 800	43.5%	4 241	64.2%	(33.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	15 626	15 626	2 438	15.6%	1 541	9.9%	2 821	18.1%	6 800	43.5%	4 241	64.2%	(33.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 800	4 771	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	19 426	20 397	2 438	12.6%	1 541	7.9%	2 821	13.8%	6 800	33.3%	4 241	56.1%	(33.5%)
Governance and Administration	1 620	920	2 438	150.5%	1 541	95.1%	2 821	306.7%	6 800	739.1%	4 241	746.4%	(33.5%)
Executive & Council	1 340	640	2 438	182.0%	1 541	115.0%	2 821	440.8%	6 800	1 062.5%	4 241	5 411.3%	(33.5%)
Budget & Treasury Office	140	140	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	140	140	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	240	140	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	240	140	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 566	19 337	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	17 566	19 337	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	96 635	43 941	35 307	36.5%	33 714	34.9%	25 109	57.1%	94 131	214.2%	27 921	97.0%	(10.1%)
Property rates, penalties and collection charges	8 864	12 454	2 890	32.6%	2 441	27.5%	2 083	16.7%	7 414	59.5%	2 010	106.8%	3.6%
Service charges	350	500	118	33.7%	117	33.3%	115	23.1%	350	70.0%	-	-	(100.0%)
Other revenue	4 796	5 265	1 301	27.1%	1 279	26.7%	1 264	24.0%	3 844	73.0%	830	50.8%	52.3%
Government - operating	64 525	6 452	22 163	34.3%	25 850	40.1%	15 038	233.1%	63 051	977.2%	15 750	100.6%	(4.5%)
Government - capital	15 626	15 626	8 000	51.2%	3 000	19.2%	5 502	35.2%	16 502	105.6%	8 551	100.0%	(35.7%)
Interest	2 473	3 644	835	33.8%	1 029	41.6%	1 106	30.4%	2 970	81.5%	779	87.1%	42.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(69 904)	(85 149)	(15 821)	22.6%	(25 831)	37.0%	(14 652)	17.2%	(56 304)	66.1%	(17 892)	69.7%	(18.1%)
Suppliers and employees	(69 719)	(84 965)	(12 125)	17.4%	(25 355)	36.4%	(14 652)	17.2%	(52 132)	61.4%	(11 115)	49.0%	31.8%
Finance charges	(184)	(184)	-	-	(9)	5.1%	-	-	(9)	5.1%	-	-	-
Transfers and grants	-	-	(3 696)	-	(466)	-	-	-	(4 162)	-	(6 777)	-	(100.0%)
Net Cash from/(used) Operating Activities	26 731	(41 208)	19 487	72.9%	7 884	29.5%	10 457	(25.4%)	37 827	(91.8%)	10 029	181.7%	4.3%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(19 426)	(20 397)	(3 087)	15.9%	(1 854)	9.5%	(3 216)	15.8%	(8 157)	40.0%	(5 631)	63.3%	(42.9%)
Capital assets	(19 426)	(20 397)	(3 087)	15.9%	(1 854)	9.5%	(3 216)	15.8%	(8 157)	40.0%	(5 631)	63.3%	(42.9%)
Net Cash from/(used) Investing Activities	(19 426)	(20 397)	(3 087)	15.9%	(1 854)	9.5%	(3 216)	15.8%	(8 157)	40.0%	(5 631)	63.3%	(42.9%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	7 305	(61 606)	16 400	224.5%	6 030	82.5%	7 240	(11.8%)	29 670	(48.2%)	4 398	830.6%	64.6%
Cash/cash equivalents at the year begin:	18 135	37 260	37 260	205.5%	53 660	295.9%	59 690	160.2%	37 260	100.0%	39 532	243.3%	51.0%
Cash/cash equivalents at the year end:	25 440	(24 345)	53 660	210.9%	59 690	234.6%	66 930	(274.9%)	66 930	(274.9%)	43 930	459.7%	52.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 661	9.9%	584	3.5%	541	3.2%	14 060	83.5%	16 846	100.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 661	9.9%	584	3.5%	541	3.2%	14 060	83.5%	16 846	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	181	5.5%	92	2.8%	90	2.7%	2 933	89.0%	3 296	19.6%	-	-	-
Commercial	792	15.8%	217	4.3%	187	3.7%	3 810	76.1%	5 007	29.7%	-	-	-
Households	318	12.8%	109	4.4%	100	4.0%	1 952	78.8%	2 477	14.7%	-	-	-
Other	371	6.1%	166	2.7%	165	2.7%	5 365	88.4%	6 066	36.0%	-	-	-
Total By Customer Group	1 661	9.9%	584	3.5%	541	3.2%	14 060	83.5%	16 846	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0	24.4%	-	-	(0)	(.4%)	0	76.0%	0	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	0	24.4%	-	-	(0)	(.4%)	0	76.0%	0	100.0%

Contact Details

Municipal Manager	Mr Mrs T.C. Ndlela	031 785 9307
Financial Manager	Mr Mr. Mahendra Chandulal	031 785 9300

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RICHMOND (KZN227)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	89 606	90 942	46 673	52.1%	24 205	27.0%	16 146	17.8%	87 024	95.7%	22 009	94.6%	(26.6%)
Property rates	11 500	11 500	10 589	92.1%	(295)	(2.6%)	120	1.0%	10 413	90.6%	1 349	94.5%	(91.1%)
Property rates - penalties and collection charges	750	900	222	29.5%	240	32.0%	270	30.0%	732	81.3%	260	96.7%	4.0%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	450	500	126	27.9%	124	27.7%	115	23.1%	365	73.1%	113	75.6%	1.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	734	2 930	857	116.8%	1 567	213.4%	880	30.0%	3 304	112.8%	1 258	130.9%	(30.1%)
Interest earned - external investments	4 050	4 060	1 735	42.8%	(76)	(1.9%)	1 051	25.9%	2 710	66.7%	993	76.7%	5.8%
Interest earned - outstanding debtors	75	90	23	30.3%	23	30.7%	23	25.7%	69	76.5%	25	79.3%	(7.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	102	352	12	11.7%	6	5.5%	4	1.2%	22	6.2%	6	71.3%	(31.7%)
Licences and permits	831	273	47	5.6%	33	4.0%	35	12.9%	115	42.2%	13	47.5%	172.2%
Agency services	516	516	127	24.7%	122	23.7%	200	38.8%	449	87.2%	184	84.4%	8.7%
Transfers recognised - operational	70 224	69 221	32 787	46.7%	22 364	31.8%	13 325	19.3%	68 476	98.9%	17 629	96.7%	(24.4%)
Other own revenue	374	602	150	40.1%	96	25.7%	121	20.2%	368	61.1%	177	41.3%	(31.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	98 165	103 560	42 065	42.9%	23 580	24.0%	3 520	3.4%	69 166	66.8%	23 895	71.9%	(85.3%)
Employee related costs	40 310	39 657	8 629	21.4%	10 429	25.9%	8 692	21.9%	27 750	70.0%	8 142	70.3%	6.7%
Remuneration of councillors	4 642	4 544	1 050	22.6%	1 059	22.8%	1 171	25.8%	3 280	72.2%	1 135	73.7%	3.1%
Debt impairment	950	1 350	-	-	475	50.0%	-	-	475	35.2%	-	66.4%	-
Depreciation and asset impairment	8 923	11 517	1 896	21.2%	1 896	21.2%	1 896	16.5%	5 687	49.4%	1 896	59.9%	-
Finance charges	440	148	34	7.7%	30	6.7%	31	21.1%	95	64.1%	53	61.1%	(41.1%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	8 526	8 832	1 946	22.8%	1 900	22.3%	1 838	20.8%	5 683	64.4%	1 620	59.6%	13.4%
Transfers and grants	550	890	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	33 825	36 622	28 511	84.3%	7 792	23.0%	(10 107)	(27.6%)	26 196	71.5%	11 049	81.1%	(191.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(8 560)	(12 617)	4 607		624		12 626		17 858		(1 887)		
Transfers recognised - capital	33 181	30 868	2 694	8.1%	8 890	26.8%	9 908	32.1%	21 492	69.6%	7 557	89.1%	31.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	24 621	18 250	7 302		9 514		22 534		39 350		5 670		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	24 621	18 250	7 302		9 514		22 534		39 350		5 670		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	24 621	18 250	7 302		9 514		22 534		39 350		5 670		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	24 621	18 250	7 302		9 514		22 534		39 350		5 670		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	36 320	39 644	2 940	8.1%	14 186	39.1%	7 823	19.7%	24 949	62.9%	2 126	48.6%	268.0%
National Government	31 056	30 868	2 359	7.6%	8 805	28.4%	6 846	22.2%	18 010	58.3%	1 777	105.3%	285.3%
Provincial Government	2 000	-	-	-	-	-	-	-	-	-	-	.3%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	33 056	30 868	2 359	7.1%	8 805	26.6%	6 846	22.2%	18 010	58.3%	1 777	81.7%	285.3%
Borrowing	-	67	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 264	8 602	474	14.5%	5 381	164.8%	966	11.2%	6 822	79.3%	349	18.6%	176.9%
Public contributions and donations	-	108	107	-	-	-	10	9.5%	117	108.6%	-	-	(100.0%)
Capital Expenditure Standard Classification	36 320	39 644	2 940	8.1%	14 186	39.1%	7 823	19.7%	24 949	62.9%	2 126	48.6%	268.0%
Governance and Administration	429	4 365	352	82.0%	1 681	391.9%	636	14.6%	2 669	61.1%	30	7.0%	2 007.8%
Executive & Council	25	943	163	652.8%	628	2 513.9%	85	9.0%	876	93.0%	14	5.5%	505.3%
Budget & Treasury Office	160	2 948	131	82.2%	845	528.4%	524	17.8%	1 501	50.9%	-	138.5%	(100.0%)
Corporate Services	244	475	57	23.4%	207	84.9%	27	5.7%	291	61.3%	16	10.3%	66.4%
Community and Public Safety	15 910	6 133	399	2.5%	1 651	10.4%	646	10.5%	2 696	44.0%	38	49.8%	1 578.8%
Community & Social Services	440	5 405	366	83.1%	1 357	308.4%	316	5.8%	2 038	37.7%	4	28.1%	8 460.0%
Sport And Recreation	15 090	64	-	-	-	-	-	-	-	-	-	24.0%	-
Public Safety	380	664	33	8.7%	294	77.3%	330	49.7%	657	99.0%	35	76.1%	849.1%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	19 981	29 146	2 190	11.0%	10 854	54.3%	6 541	22.4%	19 584	67.2%	2 057	50.8%	217.9%
Planning and Development	2 155	3 025	-	-	-	-	-	-	-	-	-	-	-
Road Transport	17 826	26 121	2 190	12.3%	10 854	60.9%	6 541	25.0%	19 584	75.0%	2 057	58.4%	217.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	25.2%	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	25.2%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	123 531	103 593	41 276	33.4%	39 778	32.2%	27 573	26.6%	108 626	104.9%	32 534	106.0%	(15.2%)
Property rates, penalties and collection charges	11 022	9 360	2 713	24.6%	5 445	49.4%	1 719	18.4%	9 877	105.5%	1 655	86.3%	3.9%
Service charges	360	405	131	36.4%	101	28.0%	187	46.1%	419	103.3%	126	97.6%	48.2%
Other revenue	5 591	4 345	1 193	21.3%	1 824	32.6%	1 359	31.3%	4 376	100.7%	4 548	231.7%	(70.1%)
Government - operating	70 224	69 606	32 787	46.7%	22 219	31.6%	14 666	21.1%	69 671	100.1%	23 063	97.9%	(36.4%)
Government - capital	33 182	17 376	2 694	8.1%	9 035	27.2%	8 567	49.3%	20 297	116.8%	2 123	119.5%	303.5%
Interest	3 152	2 500	1 757	55.8%	1 154	36.6%	1 074	43.0%	3 985	159.4%	1 018	96.8%	5.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(86 002)	(80 068)	(84 027)	97.7%	(27 387)	31.8%	(17 649)	22.0%	(129 062)	161.2%	(20 159)	77.4%	(12.5%)
Suppliers and employees	(85 006)	(79 893)	(84 027)	98.8%	(27 387)	32.2%	(17 638)	22.1%	(129 051)	161.5%	(20 106)	77.3%	(12.3%)
Finance charges	(444)	(175)	-	-	-	-	(11)	6.5%	(11)	6.5%	(53)	87.3%	(78.6%)
Transfers and grants	(552)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	37 529	23 525	(42 751)	(113.9%)	12 391	33.0%	9 924	42.2%	(20 436)	(86.9%)	12 375	203.6%	(19.8%)
Cash Flow from Investing Activities													
Receipts	-	13 164	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	13 164	-	-	-	-	-	-	-	-	-	-	-
Payments	(36 321)	(25 851)	(2 940)	8.1%	(14 186)	39.1%	(7 859)	30.4%	(24 985)	96.7%	(2 126)	89.5%	269.7%
Capital assets	(36 321)	(25 851)	(2 940)	8.1%	(14 186)	39.1%	(7 859)	30.4%	(24 985)	96.7%	(2 126)	89.5%	269.7%
Net Cash from/(used) Investing Activities	(36 321)	(12 687)	(2 940)	8.1%	(14 186)	39.1%	(7 859)	61.9%	(24 985)	196.9%	(2 126)	182.3%	269.7%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(41)	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(41)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(41)	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 167	10 838	(45 691)	(3 916.8%)	(1 795)	(153.9%)	2 065	19.1%	(45 421)	(419.1%)	10 249	228.6%	(79.9%)
Cash/cash equivalents at the year begin:	57 900	47 063	47 745	82.5%	2 054	3.5%	259	.6%	47 745	101.4%	15 087	1.2%	(98.3%)
Cash/cash equivalents at the year end:	59 067	57 901	2 054	3.5%	259	.4%	2 324	4.0%	2 324	4.0%	25 336	43.8%	(90.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(576)	(5.0%)	349	3.0%	267	2.3%	11 535	99.7%	11 575	95.9%	-	-	3 972
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2	.6%	26	8.1%	17	5.5%	270	85.8%	315	2.6%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(224)	(126.6%)	40	22.4%	26	14.7%	335	189.5%	177	1.5%	-	-	-
Total By Income Source	(798)	(6.6%)	414	3.4%	311	2.6%	12 140	100.6%	12 066	100.0%	-	-	3 972
Debtors Age Analysis By Customer Group													
Organs of State	166	12.2%	112	8.3%	38	2.8%	1 043	76.7%	1 358	11.3%	-	-	-
Commercial	(104)	(4.6%)	16	.7%	16	.7%	2 325	103.2%	2 253	18.7%	-	-	-
Households	380	6.9%	194	3.5%	179	3.3%	4 756	86.3%	5 509	45.7%	-	-	3 972
Other	(1 240)	(42.1%)	92	3.1%	78	2.6%	4 015	136.3%	2 945	24.4%	-	-	-
Total By Customer Group	(798)	(6.6%)	414	3.4%	311	2.6%	12 140	100.6%	12 066	100.0%	-	-	3 972

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr S D Mkhize	033 212 2155
Financial Manager	Mr Sanjay Mewalall	033 212 2155

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMGUNGUNDLOVU (DC22)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	644 093	644 093	222 333	34.5%	191 772	29.8%	152 319	23.6%	566 425	87.9%	156 462	88.8%	(2.6%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	146 441	146 441	28 954	19.8%	27 460	18.8%	28 332	19.3%	84 746	57.9%	26 193	59.9%	8.2%
Service charges - sanitation revenue	13 210	13 210	2 689	20.4%	2 653	20.1%	2 647	20.0%	7 989	60.5%	3 919	129.0%	(32.4%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	37	-	55	-	23	-	115	-	61	-	(62.9%)
Interest earned - external investments	7 080	7 080	3 249	45.9%	3 243	45.8%	3 724	52.6%	10 216	144.3%	2 470	81.5%	50.8%
Interest earned - outstanding debtors	2 872	2 872	2 417	84.2%	4 922	171.4%	7 154	249.1%	14 493	504.6%	3 838	450.6%	86.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	434 490	434 490	181 042	41.7%	146 940	33.8%	110 115	25.3%	438 097	100.8%	102 039	92.0%	7.9%
Other own revenue	-	-	3 943	-	6 500	-	325	-	10 768	-	17 943	126.4%	(98.2%)
Gains on disposal of PPE	40 000	40 000	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	612 246	612 246	118 641	19.4%	212 295	34.7%	90 287	14.7%	421 223	68.8%	139 472	69.0%	(35.3%)
Employee related costs	191 692	191 692	46 313	24.2%	53 617	28.0%	45 690	23.8%	145 621	76.0%	41 145	63.6%	11.0%
Remuneration of councillors	13 189	13 189	2 448	18.6%	2 654	20.1%	2 662	20.2%	7 764	58.9%	3 022	66.4%	(11.9%)
Debt impairment	48 401	48 401	1 116	2.3%	483	1.0%	83	.2%	1 682	3.5%	309	4.9%	(73.2%)
Depreciation and asset impairment	31 800	31 800	14 942	47.0%	14 942	47.0%	-	-	29 884	94.0%	17 496	195.4%	(100.0%)
Finance charges	14 081	14 081	3 468	24.6%	8 444	60.0%	-	-	11 912	84.6%	568	29.2%	(100.0%)
Bulk purchases	101 328	101 328	27 818	27.5%	26 649	26.3%	19 574	19.3%	74 041	73.1%	27 338	79.1%	(28.4%)
Other Materials	1 500	1 500	158	10.5%	117	7.8%	-	-	275	18.3%	-	14.0%	-
Contracted services	122 915	122 915	6 180	5.0%	56 364	45.9%	12 179	9.9%	74 723	60.8%	20 985	68.4%	(42.0%)
Transfers and grants	16 733	16 733	-	-	4 271	25.5%	-	-	4 271	25.5%	-	-	-
Other expenditure	70 606	70 606	16 197	22.9%	44 755	63.4%	10 099	14.3%	71 050	100.6%	28 609	63.4%	(64.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	31 847	31 847	103 692		(20 523)		62 033		145 202		16 990		
Transfers recognised - capital	149 865	149 865	114 700	76.5%	-	-	-	-	114 700	76.5%	-	24.0%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	181 712	181 712	218 392		(20 523)		62 033		259 902		16 990		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	181 712	181 712	218 392		(20 523)		62 033		259 902		16 990		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	181 712	181 712	218 392		(20 523)		62 033		259 902		16 990		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	181 712	181 712	218 392		(20 523)		62 033		259 902		16 990		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	201 268	201 268	116 001	57.6%	64 531	32.1%	22 640	11.2%	203 173	100.9%	29 195	91.4%	(22.5%)
National Government	149 865	149 865	115 981	77.4%	5 719	3.8%	22 272	14.9%	143 973	96.1%	26 615	134.5%	(16.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	149 865	149 865	115 981	77.4%	5 719	3.8%	22 272	14.9%	143 973	96.1%	26 615	134.5%	(16.3%)
Borrowing	40 053	40 053	-	-	58 810	146.8%	-	-	58 810	146.8%	-	-	-
Internally generated funds	11 350	11 350	20	.2%	2	-	-	-	22	.2%	2 580	8.8%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	368	-	368	-	-	-	(100.0%)
Capital Expenditure Standard Classification	201 268	201 268	116 001	57.6%	64 531	32.1%	22 640	11.2%	203 173	100.9%	29 195	91.4%	(22.5%)
Governance and Administration	750	750	20	2.7%	2	.3%	368	49.0%	390	52.0%	-	29.7%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	750	750	20	2.7%	2	.3%	368	49.0%	390	52.0%	-	29.7%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	189 918	189 918	115 981	61.1%	64 529	34.0%	22 272	11.7%	202 783	106.8%	29 195	92.6%	(23.7%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	189 918	189 918	115 981	61.1%	64 529	34.0%	22 272	11.7%	202 783	106.8%	29 195	92.6%	(23.7%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10 600	10 600	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	706 063	706 063	351 942	49.8%	219 775	31.1%	223 328	31.6%	795 044	112.6%	202 102	113.7%	10.5%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	111 756	111 756	20 245	18.1%	25 284	22.6%	21 169	18.9%	66 698	59.7%	23 852	67.1%	(11.2%)
Other revenue	-	-	30 908	-	19 950	-	12 037	-	62 895	-	35 061	756.9%	(65.7%)
Government - operating	434 490	434 490	183 900	42.3%	145 768	33.5%	151 248	34.8%	480 917	110.7%	112 203	81.1%	34.8%
Government - capital	149 865	149 865	114 700	76.5%	25 118	16.8%	36 407	24.3%	176 225	117.6%	28 387	83.0%	28.3%
Interest	9 952	9 952	2 189	22.0%	3 654	36.7%	2 468	24.8%	8 310	83.5%	2 600	81.3%	(5.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(498 684)	(498 684)	(371 894)	74.6%	(197 342)	39.6%	(207 946)	41.7%	(777 182)	155.8%	(149 711)	189.7%	38.9%
Suppliers and employees	(498 684)	(498 684)	(368 546)	73.9%	(197 316)	39.6%	(207 758)	41.7%	(773 620)	155.1%	(148 937)	191.6%	39.5%
Finance charges	-	-	(3 348)	-	(26)	-	(188)	-	(3 562)	-	(774)	15.5%	(75.8%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	207 379	207 379	(19 952)	(9.6%)	22 433	10.8%	15 382	7.4%	17 862	8.6%	52 391	(21.8%)	(70.6%)
Cash Flow from Investing Activities													
Receipts	40 000	40 000	-	-	-	-	30 000	75.0%	30 000	75.0%	-	-	(100.0%)
Proceeds on disposal of PPE	40 000	40 000	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	30 000	-	30 000	-	-	-	(100.0%)
Payments	(201 268)	(201 268)	(121 480)	60.4%	(61 127)	30.4%	(33 201)	16.5%	(215 807)	107.2%	(10 208)	59.3%	225.2%
Capital assets	(201 268)	(201 268)	(121 480)	60.4%	(61 127)	30.4%	(33 201)	16.5%	(215 807)	107.2%	(10 208)	59.3%	225.2%
Net Cash from/(used) Investing Activities	(161 268)	(161 268)	(121 480)	75.3%	(61 127)	37.9%	(3 201)	2.0%	(185 807)	115.2%	(10 208)	59.3%	(68.6%)
Cash Flow from Financing Activities													
Receipts	40 053	40 053	35 659	89.0%	28 571	71.3%	-	-	64 230	160.4%	38 400	240.0%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	40 053	40 053	35 659	89.0%	28 571	71.3%	-	-	64 230	160.4%	38 400	240.0%	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(14 081)	(14 081)	(51 501)	365.7%	-	-	-	-	(51 501)	365.7%	(1 726)	17.0%	(100.0%)
Repayment of borrowing	(14 081)	(14 081)	(51 501)	365.7%	-	-	-	-	(51 501)	365.7%	(1 726)	17.0%	(100.0%)
Net Cash from/(used) Financing Activities	25 972	25 972	(15 842)	(61.0%)	28 571	110.0%	-	-	12 729	49.0%	36 674	360.1%	(100.0%)
Net Increase/(Decrease) in cash held	72 083	72 083	(157 274)	(218.2%)	(10 123)	(14.0%)	12 181	16.9%	(155 216)	(215.3%)	78 857	(217.9%)	(84.6%)
Cash/cash equivalents at the year begin:	162 494	162 494	(94 978)	(58.5%)	(252 253)	(155.2%)	(262 375)	(161.5%)	(94 978)	(58.5%)	48 775	132.4%	(637.9%)
Cash/cash equivalents at the year end:	234 577	234 577	(252 253)	(107.5%)	(262 375)	(111.9%)	(250 194)	(106.7%)	(250 194)	(106.7%)	127 632	63.0%	(296.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	29 835	7.0%	8 857	2.1%	8 987	2.1%	379 649	88.8%	427 328	100.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	0	100.0%	0	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	29 835	7.0%	8 857	2.1%	8 987	2.1%	379 649	88.8%	427 328	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 988	25.9%	323	4.2%	373	4.9%	4 993	65.0%	7 677	1.8%	-	-	-
Commercial	1 964	13.2%	572	3.8%	445	3.0%	11 926	80.0%	14 906	3.5%	-	-	-
Households	15 768	4.9%	6 502	2.0%	5 777	1.8%	290 646	91.2%	318 693	74.6%	-	-	-
Other	10 115	11.8%	1 460	1.7%	2 393	2.8%	72 084	83.8%	86 052	20.1%	-	-	-
Total By Customer Group	29 835	7.0%	8 857	2.1%	8 987	2.1%	379 649	88.8%	427 328	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	17 357	90.6%	29	.2%	479	2.5%	1 287	6.7%	19 152	100.0%
Total	17 357	90.6%	29	.2%	479	2.5%	1 287	6.7%	19 152	100.0%

Contact Details

Municipal Manager	Mr T L S Khuzwayo	033 897 6700
Financial Manager	Mr NF Mchunu	033 897 6714

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: OKHAHLAMBA (KZN235)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	164 735	169 439	60 919	37.0%	49 747	30.2%	40 467	23.9%	151 133	89.2%	34 828	80.2%	16.2%
Property rates	30 772	25 971	6 550	21.3%	6 585	21.4%	6 514	25.1%	19 649	75.7%	6 201	64.1%	5.0%
Property rates - penalties and collection charges	4 355	4 355	1 132	26.0%	1 276	29.3%	1 332	30.6%	3 740	85.9%	1 087	167.3%	22.4%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 019	2 019	505	25.0%	505	25.0%	505	25.0%	1 516	75.1%	478	75.1%	5.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	4	-	(100.0%)
Rental of facilities and equipment	111	111	20	18.0%	20	18.1%	21	18.5%	61	54.6%	22	55.2%	(5.5%)
Interest earned - external investments	2 404	2 404	511	21.2%	498	20.7%	544	22.6%	1 553	64.6%	391	75.3%	39.2%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	435	432	108	24.9%	86	19.9%	100	23.2%	295	68.2%	130	83.2%	(22.6%)
Licences and permits	1 570	437	456	29.0%	426	27.2%	512	117.1%	1 394	318.9%	63	70.6%	712.9%
Agency services	675	665	227	33.6%	166	24.7%	204	30.7%	597	89.8%	183	76.2%	11.5%
Transfers recognised - operational	120 404	130 863	51 021	42.4%	39 707	33.0%	32 080	24.5%	122 807	93.8%	25 907	81.4%	23.8%
Other own revenue	1 616	2 039	389	24.1%	336	20.8%	(1 344)	(65.9%)	(619)	(30.4%)	362	213.2%	(471.1%)
Gains on disposal of PPE	375	142	-	-	142	37.9%	-	-	142	99.9%	-	-	-
Operating Expenditure	174 607	188 914	32 305	18.5%	33 244	19.0%	44 718	23.7%	110 268	58.4%	29 715	56.9%	50.5%
Employee related costs	54 355	58 272	12 414	22.8%	13 137	24.2%	13 921	23.9%	39 472	67.7%	12 152	72.9%	14.6%
Remuneration of councillors	8 651	9 192	2 185	25.3%	2 237	25.9%	2 424	26.4%	6 846	74.5%	2 403	75.4%	.9%
Debt impairment	6 500	6 500	112	1.7%	27	.4%	142	2.2%	281	4.3%	16	1.8%	763.2%
Depreciation and asset impairment	21 240	22 531	-	-	-	-	8 750	38.8%	8 750	38.8%	37	22.1%	23 578.8%
Finance charges	1 171	-	-	-	-	-	2	-	2	-	-	21.4%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	2 630	941	993	37.8%	790	30.0%	(1 084)	(115.2%)	699	74.3%	242	55.6%	(547.1%)
Contracted services	3 922	2 699	777	19.8%	492	12.5%	1 409	52.2%	2 678	99.2%	810	112.4%	73.8%
Transfers and grants	2 387	3 445	481	20.1%	503	21.1%	594	17.2%	1 577	45.8%	546	67.1%	8.7%
Other expenditure	73 751	85 334	15 342	20.8%	16 060	21.8%	18 560	21.8%	49 963	58.5%	13 508	56.3%	37.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(9 873)	(19 475)	28 614		16 503		(4 251)		40 866		5 113		
Transfers recognised - capital	27 014	34 514	15 694	58.1%	6 096	22.6%	8 905	25.8%	30 695	88.9%	21 456	150.7%	(58.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	17 141	15 039	44 308		22 599		4 654		71 561		26 569		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	17 141	15 039	44 308		22 599		4 654		71 561		26 569		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	17 141	15 039	44 308		22 599		4 654		71 561		26 569		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	17 141	15 039	44 308		22 599		4 654		71 561		26 569		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	38 089	83 798	24 799	65.1%	14 464	38.0%	11 049	13.2%	50 312	60.0%	18 434	77.4%	(40.1%)
National Government	27 014	34 922	7 193	26.6%	6 891	25.5%	7 774	22.3%	21 859	62.6%	5 574	116.2%	39.5%
Provincial Government	-	15 000	908	-	-	-	-	-	908	6.1%	5 603	37.4%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	27 014	49 922	8 101	30.0%	6 891	25.5%	7 774	15.6%	22 767	45.6%	11 177	88.3%	(30.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 075	33 876	16 698	150.8%	7 572	68.4%	3 274	9.7%	27 545	81.3%	7 257	66.1%	(54.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	38 089	83 798	24 799	65.1%	14 464	38.0%	11 049	13.2%	50 312	60.0%	18 434	77.4%	(40.1%)
Governance and Administration	1 100	750	351	31.9%	1 898	172.5%	226	30.1%	2 475	330.0%	1 156	202.0%	(80.4%)
Executive & Council	300	-	144	48.0%	721	240.4%	45	-	910	-	-	-	(100.0%)
Budget & Treasury Office	500	150	58	11.5%	954	190.8%	155	103.5%	1 167	778.1%	-	-	(100.0%)
Corporate Services	300	600	149	49.8%	223	74.2%	26	4.3%	398	66.3%	1 156	252.5%	(97.7%)
Community and Public Safety	1 075	3 926	505	47.0%	1 490	138.6%	-	-	1 995	50.8%	397	36.4%	(100.0%)
Community & Social Services	1 075	3 926	505	47.0%	1 470	136.8%	-	-	1 975	50.3%	300	33.9%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	20	-	-	-	20	-	97	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	35 914	79 122	23 943	66.7%	11 076	30.8%	10 823	13.7%	45 842	57.9%	16 881	78.2%	(35.9%)
Planning and Development	35 914	79 122	23 943	66.7%	11 076	30.8%	10 823	13.7%	45 842	57.9%	16 881	78.2%	(35.9%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	188 121	195 583	67 011	35.6%	62 038	33.0%	67 816	34.7%	196 865	100.7%	52 917	96.7%	28.2%
Property rates, penalties and collection charges	32 049	23 053	5 749	17.9%	5 029	15.7%	5 556	24.1%	16 333	70.9%	4 385	63.2%	26.7%
Service charges	2 019	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	3 637	14 855	1 438	39.5%	1 216	33.4%	9 952	67.0%	12 606	84.9%	778	259.1%	1 179.9%
Government - operating	120 404	120 684	49 096	40.8%	39 351	32.7%	33 194	27.5%	121 641	100.8%	25 907	81.8%	28.1%
Government - capital	27 014	34 514	10 000	37.0%	16 000	59.2%	18 514	53.6%	44 514	129.0%	21 456	156.5%	(13.7%)
Interest	2 998	2 477	728	24.3%	442	14.7%	600	24.2%	1 770	71.5%	391	75.3%	53.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(158 374)	(128 159)	(28 814)	18.2%	(36 783)	23.2%	(30 509)	23.8%	(96 106)	75.0%	(32 074)	68.8%	(4.9%)
Suppliers and employees	(154 816)	(123 782)	(28 318)	18.3%	(36 258)	23.4%	(29 906)	24.2%	(94 481)	76.3%	(31 581)	70.5%	(5.3%)
Finance charges	(1 171)	(1 099)	(16)	1.3%	(22)	1.9%	(10)	.9%	(47)	4.3%	(18)	2.1%	(47.2%)
Transfers and grants	(2 387)	(3 279)	(481)	20.1%	(503)	21.1%	(594)	18.1%	(1 577)	48.1%	(474)	64.0%	25.2%
Net Cash from/(used) Operating Activities	29 748	67 423	38 197	128.4%	25 256	84.9%	37 307	55.3%	100 759	149.4%	20 843	169.5%	79.0%
Cash Flow from Investing Activities													
Receipts	-	142	-	-	142	-	-	-	142	100.0%	-	-	-
Proceeds on disposal of PPE	-	142	-	-	142	-	-	-	142	100.0%	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(38 089)	(62 609)	(36 925)	96.9%	(14 330)	37.6%	(20 177)	32.2%	(71 432)	114.1%	(16 968)	71.5%	18.9%
Capital assets	(38 089)	(62 609)	(36 925)	96.9%	(14 330)	37.6%	(20 177)	32.2%	(71 432)	114.1%	(16 968)	71.5%	18.9%
Net Cash from/(used) Investing Activities	(38 089)	(62 467)	(36 925)	96.9%	(14 188)	37.2%	(20 177)	32.3%	(71 290)	114.1%	(16 968)	71.8%	18.9%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 137)	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(3 137)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(3 137)	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(11 479)	4 956	1 272	(11.1%)	11 068	(96.4%)	17 129	345.6%	29 469	594.6%	3 875	(134.2%)	342.0%
Cash/cash equivalents at the year begin:	42 895	41 425	41 425	96.6%	42 697	99.5%	53 765	129.8%	41 425	100.0%	79 314	100.0%	(32.2%)
Cash/cash equivalents at the year end:	31 416	46 381	42 697	135.9%	53 765	171.1%	70 894	152.9%	70 894	152.9%	83 189	491.0%	(14.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 055	6.9%	1 477	5.0%	1 086	3.7%	25 077	84.4%	29 696	70.8%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	48	8.3%	31	5.4%	22	3.9%	470	82.4%	571	1.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4	3.5%	4	3.2%	4	3.2%	112	90.0%	125	.3%	-	-	-
Interest on Arrear Debtor Accounts	450	3.8%	442	3.8%	432	3.7%	10 431	88.7%	11 755	28.0%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	34	(19.4%)	13	(7.4%)	(116)	66.4%	(106)	60.4%	(175)	(.4%)	-	-	-
Total By Income Source	2 591	6.2%	1 967	4.7%	1 429	3.4%	35 985	85.7%	41 971	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	542	4.3%	527	4.1%	373	2.9%	11 267	88.7%	12 709	30.3%	-	-	-
Commercial	599	6.0%	456	4.5%	370	3.7%	8 613	85.8%	10 038	23.9%	-	-	-
Households	615	6.2%	450	4.6%	359	3.6%	8 439	85.6%	9 863	23.5%	-	-	-
Other	835	8.9%	534	5.7%	327	3.5%	7 666	81.9%	9 362	22.3%	-	-	-
Total By Customer Group	2 591	6.2%	1 967	4.7%	1 429	3.4%	35 985	85.7%	41 971	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 019	100.0%	-	-	-	-	-	-	1 019	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 019	100.0%	-	-	-	-	-	-	1 019	100.0%

Contact Details

Municipal Manager	Mr S Sibande	036 448 1076
Financial Manager	Mr S Ndabandaba	036 448 8052

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: INKOSI LANGALIBALELE (KZN237)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	473 210	473 210	96 299	20.4%	52 200	11.0%	70 056	14.8%	218 554	46.2%	-	-	(100.0%)
Property rates	70 174	70 174	15 365	21.9%	10 573	15.1%	17 770	25.3%	43 709	62.3%	-	-	(100.0%)
Property rates - penalties and collection charges	13 673	13 673	5 312	38.9%	1 502	11.0%	2 336	17.1%	9 150	66.9%	-	-	(100.0%)
Service charges - electricity revenue	215 025	215 025	60 628	28.2%	34 297	16.0%	44 237	20.6%	139 162	64.7%	-	-	(100.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	7 467	7 467	2 102	28.2%	1 380	18.5%	2 060	27.6%	5 543	74.2%	-	-	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	673	673	114	17.0%	28	4.2%	205	30.4%	347	51.6%	-	-	(100.0%)
Interest earned - external investments	2 065	2 065	320	15.5%	120	5.8%	113	5.5%	554	26.8%	-	-	(100.0%)
Interest earned - outstanding debtors	700	700	163	23.3%	114	16.3%	332	47.4%	609	87.0%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 361	1 361	32	2.3%	11	.8%	22	1.6%	65	4.8%	-	-	(100.0%)
Licences and permits	5 082	5 082	1 158	22.8%	826	16.3%	1 372	27.0%	3 356	66.0%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	153 886	153 886	10 309	6.7%	2 928	1.9%	900	.6%	14 137	9.2%	-	-	(100.0%)
Other own revenue	3 104	3 104	795	25.6%	419	13.5%	709	22.9%	1 923	62.0%	-	-	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	500 526	500 526	68 148	13.6%	52 065	10.4%	65 185	13.0%	185 398	37.0%	-	-	(100.0%)
Employee related costs	122 004	122 004	19 983	16.4%	3 382	2.8%	-	-	23 365	19.2%	-	-	-
Remuneration of councillors	13 308	13 308	1 730	13.0%	-	-	-	-	1 730	13.0%	-	-	-
Debt impairment	10 304	10 304	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	65 197	65 197	-	-	-	-	-	-	-	-	-	-	-
Finance charges	4 753	4 753	1 166	24.5%	1 260	26.5%	1 978	41.6%	4 404	92.7%	-	-	(100.0%)
Bulk purchases	176 205	176 205	13 423	7.6%	35 600	20.2%	32 794	18.6%	81 818	46.4%	-	-	(100.0%)
Other Materials	17 891	17 891	5 635	31.5%	658	3.7%	3 020	16.9%	9 313	52.1%	-	-	(100.0%)
Contracted services	16 552	16 552	10 322	62.4%	6 093	36.8%	6 883	41.6%	23 297	140.8%	-	-	(100.0%)
Transfers and grants	4 264	4 264	205	4.8%	-	-	-	-	205	4.8%	-	-	-
Other expenditure	70 048	70 048	15 684	22.4%	5 073	7.2%	20 511	29.3%	41 268	58.9%	-	-	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(27 316)	(27 316)	28 151		135		4 871		33 156		-		
Transfers recognised - capital	51 547	51 547	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	24 231	24 231	28 151		135		4 871		33 156		-		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	24 231	24 231	28 151		135		4 871		33 156		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	24 231	24 231	28 151		135		4 871		33 156		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	24 231	24 231	28 151		135		4 871		33 156		-		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	62 414	62 414	8 354	13.4%	23 809	38.1%	2 097	3.4%	34 260	54.9%	-	-	(100.0%)
National Government	48 547	48 547	7 510	15.5%	4 752	9.8%	-	-	12 262	25.3%	-	-	-
Provincial Government	3 000	3 000	844	28.1%	16 372	545.7%	2 085	69.5%	19 301	643.4%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	51 547	51 547	8 354	16.2%	21 124	41.0%	2 085	4.0%	31 563	61.2%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 867	10 867	-	-	2 685	24.7%	12	.1%	2 697	24.8%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	62 414	62 414	8 354	13.4%	23 809	38.1%	2 097	3.4%	34 260	54.9%	-	-	(100.0%)
Governance and Administration	4 869	4 869	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	250	250	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	30	30	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	4 589	4 589	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 090	3 090	3 615	117.0%	2 410	78.0%	-	-	6 025	195.0%	-	-	-
Community & Social Services	3 090	3 090	3 615	117.0%	2 410	78.0%	-	-	6 025	195.0%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	38 725	38 725	844	2.2%	21 399	55.3%	2 097	5.4%	24 340	62.9%	-	-	(100.0%)
Planning and Development	-	-	-	-	15 445	-	2 097	-	17 542	-	-	-	(100.0%)
Road Transport	38 725	38 725	844	2.2%	5 954	15.4%	-	-	6 798	17.6%	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	15 730	15 730	3 895	24.8%	-	-	-	-	3 895	24.8%	-	-	-
Electricity	15 730	15 730	3 895	24.8%	-	-	-	-	3 895	24.8%	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	503 555	514 118	136 466	27.1%	148 752	29.5%	147 508	28.7%	432 726	84.2%	-	-	(100.0%)
Property rates, penalties and collection charges	69 928	69 928	33 374	47.7%	21 714	31.1%	11 884	17.0%	66 972	95.8%	-	-	(100.0%)
Service charges	216 474	227 199	64 683	29.9%	57 181	26.4%	51 140	22.5%	173 005	76.1%	-	-	(100.0%)
Other revenue	9 654	8 827	1 786	18.5%	14 131	146.4%	48 692	551.6%	64 609	732.0%	-	-	(100.0%)
Government - operating	153 886	155 552	36 347	23.6%	40 928	26.6%	35 632	22.9%	112 907	72.6%	-	-	(100.0%)
Government - capital	51 547	50 547	-	-	14 763	28.6%	46	.1%	14 809	29.3%	-	-	(100.0%)
Interest	2 065	2 065	276	13.3%	36	1.7%	113	5.5%	424	20.5%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(425 024)	(423 433)	(122 001)	28.7%	(125 386)	29.5%	(151 968)	35.9%	(399 355)	94.3%	-	-	(100.0%)
Suppliers and employees	(416 007)	(413 066)	(120 095)	28.9%	(123 357)	29.7%	(149 991)	36.3%	(393 443)	95.2%	-	-	(100.0%)
Finance charges	(4 753)	(6 103)	(1 906)	40.1%	(2 029)	42.7%	(1 978)	32.4%	(5 912)	96.9%	-	-	(100.0%)
Transfers and grants	(4 264)	(4 264)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	78 531	90 685	14 465	18.4%	23 366	29.8%	(4 460)	(4.9%)	33 371	36.8%	-	-	(100.0%)
Cash Flow from Investing Activities													
Receipts	94	94	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	94	94	-	-	-	-	-	-	-	-	-	-	-
Payments	(62 414)	(58 827)	(12 530)	20.1%	(24 363)	39.0%	(11 165)	19.0%	(48 057)	81.7%	-	-	(100.0%)
Capital assets	(62 414)	(58 827)	(12 530)	20.1%	(24 363)	39.0%	(11 165)	19.0%	(48 057)	81.7%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(62 320)	(58 733)	(12 530)	20.1%	(24 363)	39.1%	(11 165)	19.0%	(48 057)	81.8%	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	68	68	33	48.2%	45	66.5%	33	47.9%	111	162.6%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	68	68	33	48.2%	45	66.5%	33	47.9%	111	162.6%	-	-	(100.0%)
Payments	(5 777)	(5 777)	(158)	2.7%	(158)	2.7%	(158)	2.7%	(475)	8.2%	-	-	(100.0%)
Repayment of borrowing	(5 777)	(5 777)	(158)	2.7%	(158)	2.7%	(158)	2.7%	(475)	8.2%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(5 709)	(5 709)	(125)	2.2%	(113)	2.0%	(126)	2.2%	(364)	6.4%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	10 502	26 243	1 809	17.2%	(1 110)	(10.6%)	(15 750)	(60.0%)	(15 051)	(57.4%)	-	-	(100.0%)
Cash/cash equivalents at the year begin:	30 188	18 859	15 700	52.0%	17 509	58.0%	16 400	87.0%	15 700	83.2%	-	-	(100.0%)
Cash/cash equivalents at the year end:	40 690	45 102	17 509	43.0%	16 400	40.3%	649	1.4%	649	1.4%	-	-	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - I Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 338	64.2%	1 591	13.9%	298	2.6%	2 201	19.3%	11 428	8.9%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 813	4.5%	3 679	3.5%	3 397	3.2%	94 637	88.8%	106 527	83.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	502	5.7%	271	3.1%	249	2.8%	7 811	88.4%	8 833	6.9%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	186	11.8%	223	14.2%	79	5.0%	1 085	68.9%	1 574	1.2%	-	-	-
Total By Income Source	12 840	10.0%	5 764	4.5%	4 023	3.1%	105 734	82.4%	128 362	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2 472	3.8%	2 104	3.2%	2 051	3.1%	58 960	89.9%	65 587	51.1%	-	-	-
Commercial	7 530	46.8%	1 913	11.9%	503	3.1%	6 158	38.2%	16 103	12.5%	-	-	-
Households	2 072	5.3%	1 243	3.2%	1 034	2.6%	34 995	88.9%	39 344	30.7%	-	-	-
Other	767	10.5%	505	6.9%	434	5.9%	5 621	76.7%	7 326	5.7%	-	-	-
Total By Customer Group	12 840	10.0%	5 764	4.5%	4 023	3.1%	105 734	82.4%	128 362	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	13 708	100.0%	-	-	-	-	-	-	13 708	43.3%
Bulk Water	1 975	100.0%	-	-	-	-	-	-	1 975	6.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 896	49.3%	1 976	33.6%	947	16.1%	54	.9%	5 873	18.5%
Auditor-General	1 999	100.0%	-	-	-	-	-	-	1 999	6.3%
Other	5 652	69.7%	1 841	22.7%	539	6.7%	76	.9%	8 108	25.6%
Total	26 230	82.8%	3 816	12.1%	1 486	4.7%	130	.4%	31 663	100.0%

Contact Details

Municipal Manager	Mrs ZAKHONA NDLELA	036 342 7801
Financial Manager	Mr SIBUSISO RADEBE	036 342 7805

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ALFRED DUMA (KZN238)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	724 236	603 745	247 391	34.2%	178 030	24.6%	335 516	55.6%	760 938	126.0%	-	-	(100.0%)
Property rates	145 179	131 911	63 301	43.6%	29 962	20.6%	171 135	129.7%	264 397	200.4%	-	-	(100.0%)
Property rates - penalties and collection charges	5 569	5 569	646	11.6%	-	-	2 941	52.8%	3 587	64.4%	-	-	(100.0%)
Service charges - electricity revenue	305 240	283 811	87 831	28.8%	70 669	23.2%	45 159	15.9%	203 659	71.8%	-	-	(100.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	13 855	11 542	6 565	47.4%	5 506	39.7%	3 663	31.7%	15 734	136.3%	-	-	(100.0%)
Service charges - other	465	439	116	24.9%	102	21.9%	23 814	5 425.7%	24 031	5 475.3%	-	-	(100.0%)
Rental of facilities and equipment	684	495	164	24.0%	182	26.6%	71	14.3%	417	84.3%	-	-	(100.0%)
Interest earned - external investments	14 210	9 000	2 444	17.2%	6 754	47.5%	1 857	20.6%	11 055	122.8%	-	-	(100.0%)
Interest earned - outstanding debtors	2 440	2 516	213	8.7%	-	-	854	34.0%	1 067	42.4%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	10 619	10 019	2 657	25.0%	871	8.2%	3 639	36.3%	7 168	71.5%	-	-	(100.0%)
Licences and permits	6 953	6 559	1 597	23.0%	1 219	17.5%	1 252	19.1%	4 069	62.0%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	208 460	134 013	79 877	38.3%	61 246	29.4%	79 342	59.2%	220 465	164.5%	-	-	(100.0%)
Other own revenue	10 562	7 871	1 980	18.7%	1 520	14.4%	1 788	22.7%	5 288	67.2%	-	-	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	735 160	655 655	114 803	15.6%	149 979	20.4%	168 990	25.8%	433 771	66.2%	-	-	(100.0%)
Employee related costs	212 423	204 267	50 485	23.8%	59 575	28.0%	48 941	24.0%	159 001	77.8%	-	-	(100.0%)
Remuneration of councillors	24 049	16 482	4 340	18.0%	5 240	21.8%	5 422	32.9%	15 002	91.0%	-	-	(100.0%)
Debt impairment	24 610	22 995	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	81 477	61 944	-	-	37 968	46.6%	27 111	43.8%	65 079	105.1%	-	-	(100.0%)
Finance charges	592	418	68	11.6%	443	74.8%	33	7.8%	544	129.9%	-	-	(100.0%)
Bulk purchases	199 037	187 418	40 556	20.4%	15 061	7.6%	41 294	22.0%	96 911	51.7%	-	-	(100.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	12 384	3 000	1 318	10.6%	2 937	23.7%	783	26.1%	5 038	167.9%	-	-	(100.0%)
Transfers and grants	1 309	1 442	(17)	(1.3%)	420	32.1%	419	29.0%	821	57.0%	-	-	(100.0%)
Other expenditure	179 279	157 689	18 053	10.1%	28 335	15.8%	44 987	28.5%	91 375	57.9%	-	-	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(10 924)	(51 911)	132 589		28 052		166 526		327 167		-		
Transfers recognised - capital	120 353	108 207	-	-	-	-	50 709	46.9%	50 709	46.9%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	109 429	56 297	132 589		28 052		217 235		377 876		-		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	109 429	56 297	132 589		28 052		217 235		377 876		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	109 429	56 297	132 589		28 052		217 235		377 876		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	109 429	56 297	132 589		28 052		217 235		377 876		-		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	210 248	248 817	1 698	.8%	30 247	14.4%	26 434	10.6%	58 379	23.5%	-	-	(100.0%)
National Government	113 509	136 896	708	.6%	20 287	17.9%	13 252	9.7%	34 248	25.0%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	113 509	136 896	708	.6%	20 287	17.9%	13 252	9.7%	34 248	25.0%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	96 739	111 921	990	1.0%	9 960	10.3%	13 182	11.8%	24 131	21.6%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	210 248	248 817	1 698	.8%	30 247	14.4%	26 434	10.6%	58 379	23.5%	-	-	(100.0%)
Governance and Administration	-	8 024	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	8 024	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	22 950	36 745	990	4.3%	1 083	4.7%	6 209	16.9%	8 282	22.5%	-	-	(100.0%)
Community & Social Services	11 950	36 745	990	8.3%	989	8.3%	6 209	16.9%	8 188	22.3%	-	-	(100.0%)
Sport And Recreation	11 000	-	-	-	94	.9%	-	-	94	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	162 413	174 459	708	.4%	28 902	17.8%	16 855	9.7%	46 466	26.6%	-	-	(100.0%)
Planning and Development	4 000	4 353	-	-	2 521	63.0%	1 263	29.0%	3 785	87.0%	-	-	(100.0%)
Road Transport	158 413	170 106	708	.4%	26 381	16.7%	15 592	9.2%	42 681	25.1%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	24 885	29 589	-	-	262	1.1%	3 369	11.4%	3 631	12.3%	-	-	(100.0%)
Electricity	24 885	29 589	-	-	262	1.1%	3 369	11.4%	3 631	12.3%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	810 113	849 354	243 748	30.1%	175 038	21.6%	175 978	20.7%	594 764	70.0%	-	-	(100.0%)
Property rates, penalties and collection charges	132 362	136 669	63 715	48.1%	30 000	22.7%	42 034	30.8%	135 749	99.3%	-	-	(100.0%)
Service charges	311 541	325 137	93 043	29.9%	72 775	23.4%	73 522	22.6%	239 340	73.6%	-	-	(100.0%)
Other revenue	23 187	25 109	6 399	27.6%	4 043	17.4%	4 412	17.6%	14 855	59.2%	-	-	(100.0%)
Government - operating	208 460	208 194	77 934	37.4%	61 246	29.4%	50 709	24.4%	189 889	91.2%	-	-	(100.0%)
Government - capital	120 353	136 896	-	-	-	-	-	-	-	-	-	-	-
Interest	14 210	17 349	2 657	18.7%	6 974	49.1%	5 301	30.6%	14 932	86.1%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(629 070)	(714 355)	(142 080)	22.6%	(115 118)	18.3%	(110 989)	15.5%	(368 188)	51.5%	-	-	(100.0%)
Suppliers and employees	(627 170)	(708 022)	(141 819)	22.6%	(114 700)	18.3%	(110 348)	15.6%	(366 867)	51.8%	-	-	(100.0%)
Finance charges	(592)	(591)	(160)	27.0%	(100)	16.8%	(209)	35.3%	(468)	79.2%	-	-	(100.0%)
Transfers and grants	(1 309)	(5 742)	(101)	7.7%	(319)	24.4%	(432)	7.5%	(852)	14.8%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	181 042	134 999	101 667	56.2%	59 920	33.1%	64 989	48.1%	226 576	167.8%	-	-	(100.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(210 898)	(248 817)	(5 328)	2.5%	(30 224)	14.3%	(26 434)	10.6%	(61 985)	24.9%	-	-	(100.0%)
Capital assets	(210 898)	(248 817)	(5 328)	2.5%	(30 224)	14.3%	(26 434)	10.6%	(61 985)	24.9%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(210 898)	(248 817)	(5 328)	2.5%	(30 224)	14.3%	(26 434)	10.6%	(61 985)	24.9%	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	12 639	-	517	-	268	-	13 424	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	5	-	-	-	-	-	5	-	-	-	-
Increase (decrease) in consumer deposits	-	-	12 633	-	517	-	268	-	13 418	-	-	-	(100.0%)
Payments	(490)	(490)	(193)	39.3%	(73)	15.0%	(76)	15.4%	(342)	69.6%	-	-	(100.0%)
Repayment of borrowing	(490)	(490)	(193)	39.3%	(73)	15.0%	(76)	15.4%	(342)	69.6%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(490)	(490)	12 446	(2 537.8%)	443	(90.4%)	193	(39.3%)	13 082	(2 667.5%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(30 346)	(114 308)	108 785	(358.5%)	30 140	(99.3%)	38 748	(33.9%)	177 673	(155.4%)	-	-	(100.0%)
Cash/cash equivalents at the year begin:	210 365	241 081	241 081	114.6%	349 866	166.3%	380 006	157.6%	241 081	100.0%	-	-	(100.0%)
Cash/cash equivalents at the year end:	180 018	126 773	349 866	194.4%	380 006	211.1%	418 754	330.3%	418 754	330.3%	-	-	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	47 029	19.0%	10 388	4.2%	6 121	2.5%	184 540	74.4%	248 079	100.0%	-	-	-
Total By Income Source	47 029	19.0%	10 388	4.2%	6 121	2.5%	184 540	74.4%	248 079	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	47 029	19.0%	10 388	4.2%	6 121	2.5%	184 540	74.4%	248 079	100.0%	-	-	-
Total By Customer Group	47 029	19.0%	10 388	4.2%	6 121	2.5%	184 540	74.4%	248 079	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2 250	100.0%	-	-	-	-	-	-	2 250	91.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	167	84.1%	-	-	-	-	31	15.9%	198	8.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 417	98.7%	-	-	-	-	31	1.3%	2 448	100.0%

Contact Details

Municipal Manager	Mr Madoda P. Khathide	036 637 2231
Financial Manager	Mr Mzingisi Hloba	036 637 2231

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UTHUKELA (DC23)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	556 033	637 393	226 400	40.7%	159 866	28.8%	131 206	20.6%	517 472	81.2%	48 904	88.3%	168.3%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	159 378	231 101	71 532	44.9%	28 535	17.9%	28 939	12.5%	129 006	55.8%	34 821	79.9%	(16.9%)
Service charges - sanitation revenue	17 551	17 551	4 641	26.4%	3 818	21.8%	3 535	20.1%	11 994	68.3%	4 384	73.3%	(19.4%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	10 671	7 671	73	.7%	3 308	31.0%	1 470	19.2%	4 851	63.2%	1 951	66.0%	(24.7%)
Interest earned - outstanding debtors	28 321	38 321	10 118	35.7%	10 708	37.8%	11 030	28.8%	31 856	83.1%	5 460	56.4%	102.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	338 198	339 353	139 756	41.3%	112 079	33.1%	84 834	25.0%	336 668	99.2%	2 036	96.4%	4 066.0%
Other own revenue	1 914	3 395	280	14.6%	1 418	74.1%	1 399	41.2%	3 097	91.2%	252	107.7%	455.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	548 356	591 557	113 839	20.8%	138 476	25.3%	175 696	29.7%	428 011	72.4%	182 115	70.4%	(3.5%)
Employee related costs	195 150	224 481	52 031	26.7%	70 441	36.1%	50 172	22.4%	172 643	76.9%	46 536	63.2%	7.8%
Remuneration of councillors	6 552	6 552	1 220	18.6%	1 499	22.9%	1 744	26.6%	4 463	68.1%	1 545	67.9%	12.9%
Debt impairment	36 460	71 800	389	1.1%	(389)	(1.1%)	-	-	-	-	53 089	229.8%	(100.0%)
Depreciation and asset impairment	57 676	57 676	-	-	-	-	33 474	58.0%	33 474	58.0%	17 143	75.0%	95.3%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	5 901	5 901	-	-	1 712	29.0%	1 248	21.1%	2 960	50.2%	2 247	51.5%	(44.5%)
Other Materials	44 506	47 974	7 221	16.2%	6 457	14.5%	13 591	28.3%	27 269	56.8%	7 678	28.4%	77.0%
Contracted services	37 412	53 295	10 224	27.3%	14 551	38.9%	19 934	37.4%	44 710	83.9%	6 647	40.7%	199.9%
Transfers and grants	10 512	25 000	11 786	112.1%	13 843	131.7%	24 472	97.9%	50 102	200.4%	3 557	42.3%	587.9%
Other expenditure	154 188	98 879	30 968	20.1%	30 361	19.7%	31 061	31.4%	92 390	93.4%	43 672	73.4%	(28.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7 676	45 835	112 561		21 390		(44 489)		89 461		(133 211)		
Transfers recognised - capital	262 691	326 691	43 974	16.7%	72 729	27.7%	75 819	23.2%	192 522	58.9%	20 393	173.1%	271.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	270 367	372 526	156 535		94 119		31 330		281 983		(112 818)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	270 367	372 526	156 535		94 119		31 330		281 983		(112 818)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	270 367	372 526	156 535		94 119		31 330		281 983		(112 818)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	270 367	372 526	156 535		94 119		31 330		281 983		(112 818)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	265 244	329 244	43 985	16.6%	73 598	27.7%	76 292	23.2%	193 875	58.9%	20 902	37.4%	265.0%
National Government	262 691	326 854	43 974	16.7%	72 729	27.7%	74 028	22.6%	190 731	58.4%	18 936	29.4%	290.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	262 691	326 854	43 974	16.7%	72 729	27.7%	74 028	22.6%	190 731	58.4%	18 936	29.4%	290.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 553	1 930	11	.4%	869	34.0%	2 264	117.3%	3 144	162.9%	1 966	121.0%	15.2%
Public contributions and donations	-	460	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	265 244	329 244	43 985	16.6%	73 598	27.7%	76 292	23.2%	193 875	58.9%	20 902	37.4%	265.0%
Governance and Administration	1 830	1 830	7	.4%	860	47.0%	1 637	89.4%	2 503	136.8%	490	48.7%	234.0%
Executive & Council	290	290	-	-	60	20.6%	720	248.1%	779	268.7%	240	52.6%	199.8%
Budget & Treasury Office	225	225	-	-	112	49.6%	-	-	112	49.6%	68	46.5%	(100.0%)
Corporate Services	1 315	1 315	7	.5%	688	52.3%	917	69.8%	1 612	122.6%	182	46.5%	404.0%
Community and Public Safety	560	460	-	-	-	-	-	-	-	-	18	.3%	(100.0%)
Community & Social Services	100	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	460	460	-	-	-	-	-	-	-	-	18	23.2%	(100.0%)
Economic and Environmental Services	2 378	100	-	-	9	.4%	590	590.2%	599	599.2%	-	6.9%	(100.0%)
Planning and Development	-	100	-	-	9	-	590	590.2%	599	599.2%	-	-	(100.0%)
Road Transport	2 378	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	260 476	326 854	43 978	16.9%	72 729	27.9%	74 065	22.7%	190 772	58.4%	20 394	40.2%	263.2%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	260 476	326 854	43 978	16.9%	72 729	27.9%	74 065	22.7%	190 772	58.4%	20 394	40.2%	263.2%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	704 016	775 358	383 589	54.5%	247 049	35.1%	207 697	26.8%	838 335	108.1%	161 586	94.0%	28.5%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	88 641	98 892	40 642	45.8%	19 710	22.2%	21 462	21.7%	81 813	82.7%	21 970	69.0%	(2.3%)
Other revenue	1 914	3 394	19 770	1 032.9%	1 233	64.4%	3 699	109.0%	24 702	727.8%	185	-	1 899.5%
Government - operating	338 199	338 708	140 739	41.6%	112 216	33.2%	84 044	24.8%	336 999	99.5%	73 967	98.6%	13.6%
Government - capital	262 691	326 691	51 059	19.4%	113 382	43.2%	97 022	29.7%	261 463	80.0%	63 747	100.0%	52.2%
Interest	12 571	7 672	131 379	1 045.1%	508	4.0%	1 470	19.2%	133 357	1 738.2%	1 717	49.2%	(14.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(443 708)	(462 080)	(113 710)	25.6%	(140 060)	31.6%	(142 374)	30.8%	(396 143)	85.7%	(182 724)	81.6%	(22.1%)
Suppliers and employees	(443 708)	(436 451)	(101 924)	23.0%	(126 217)	28.4%	(117 913)	27.0%	(346 053)	79.3%	(182 724)	81.6%	(35.5%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(25 629)	(11 786)	-	(13 843)	-	(24 461)	95.4%	(50 091)	195.4%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	260 308	313 278	269 879	103.7%	106 989	41.1%	65 323	20.9%	442 191	141.1%	(21 138)	127.2%	(409.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(265 244)	(329 244)	(43 974)	16.6%	(76 429)	28.8%	(110 246)	33.5%	(230 649)	70.1%	(32 082)	43.4%	243.6%
Capital assets	(265 244)	(329 244)	(43 974)	16.6%	(76 429)	28.8%	(110 246)	33.5%	(230 649)	70.1%	(32 082)	43.4%	243.6%
Net Cash from/(used) Investing Activities	(265 244)	(329 244)	(43 974)	16.6%	(76 429)	28.8%	(110 246)	33.5%	(230 649)	70.1%	(32 082)	43.4%	243.6%
Cash Flow from Financing Activities													
Receipts	380	1 081	-	-	-	-	-	-	-	-	171	149.4%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	380	1 081	-	-	-	-	-	-	-	-	171	149.4%	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	380	1 081	-	-	-	-	-	-	-	-	171	149.4%	(100.0%)
Net Increase/(Decrease) in cash held	(4 556)	(14 885)	225 905	(4 958.4%)	30 560	(670.8%)	(44 923)	301.8%	211 542	(1 421.1%)	(53 049)	(141.6%)	(15.3%)
Cash/cash equivalents at the year begin:	63 735	36 715	36 715	57.6%	262 621	412.1%	293 181	798.5%	36 715	100.0%	313 304	100.0%	(6.4%)
Cash/cash equivalents at the year end:	59 179	21 830	262 621	443.8%	293 181	495.4%	248 258	1 137.2%	248 258	1 137.2%	260 256	408.3%	(4.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	12 716	2.3%	12 590	2.3%	531 251	95.5%	556 557	79.2%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	181	51.0%	41	11.5%	133	37.5%	355	.1%	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	3 787	2.6%	3 703	2.6%	136 893	94.8%	144 383	20.6%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	42	3.9%	64	5.9%	50	4.6%	924	85.6%	1 080	.2%	-	-	-
Total By Income Source	42	-	16 748	2.4%	16 384	2.3%	669 201	95.3%	702 375	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	3 420	8.7%	3 771	9.6%	32 220	81.8%	39 411	5.6%	-	-	-
Commercial	-	-	2 297	6.7%	828	2.4%	31 385	90.9%	34 510	4.9%	-	-	-
Households	-	-	10 967	1.7%	11 735	1.9%	604 672	96.4%	627 374	89.3%	-	-	-
Other	42	3.9%	64	5.9%	50	4.6%	924	85.6%	1 080	.2%	-	-	-
Total By Customer Group	42	-	16 748	2.4%	16 384	2.3%	669 201	95.3%	702 375	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	7 450	100.0%	7 450	87.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 101	100.0%	-	-	-	-	-	-	1 101	12.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 101	12.9%	-	-	-	-	7 450	87.1%	8 551	100.0%

Contact Details

Municipal Manager	Mr S N Kunene	036 638 5100
Financial Manager	Ms P.H.Z. Kubheka	036 638 5100

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ENDUMENI (KZN241)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	253 838	286 686	66 289	26.1%	62 322	24.6%	98 790	34.5%	227 401	79.3%	55 318	75.0%	78.6%
Property rates	60 073	64 994	23 804	39.6%	12 821	21.3%	12 889	19.8%	49 513	76.2%	11 803	73.5%	9.2%
Property rates - penalties and collection charges	6 960	6 960	1 569	22.5%	1 647	23.7%	1 394	20.0%	4 609	66.2%	1 570	83.9%	(11.2%)
Service charges - electricity revenue	113 157	113 157	27 920	24.7%	26 739	23.6%	26 266	23.2%	80 925	71.5%	23 397	68.5%	12.3%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	18 713	19 363	4 934	26.4%	4 865	26.0%	4 865	25.1%	14 663	75.7%	4 337	70.3%	12.2%
Service charges - other	-	-	(2)	-	-	-	-	-	(2)	-	-	-	-
Rental of facilities and equipment	1 014	1 014	(7)	(.7%)	138	13.6%	765	75.5%	897	88.4%	357	104.7%	114.2%
Interest earned - external investments	2 928	3 928	969	33.1%	961	32.8%	1 424	36.3%	3 354	85.4%	1 058	91.3%	34.6%
Interest earned - outstanding debtors	4	4	-	-	-	-	-	-	-	-	2	73.7%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 321	1 321	579	43.8%	557	42.1%	243	18.4%	1 379	104.4%	211	55.9%	15.5%
Licences and permits	4 547	4 197	496	10.9%	500	11.0%	1 962	46.7%	2 958	70.5%	1 125	66.6%	74.4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	43 214	69 765	5 235	12.1%	13 202	30.6%	44 023	63.1%	62 460	89.5%	11 274	95.6%	290.5%
Other own revenue	1 907	1 984	801	42.0%	884	46.4%	4 951	249.5%	6 636	334.4%	185	22.1%	2 578.3%
Gains on disposal of PPE	-	-	(9)	-	9	-	9	-	9	-	-	-	(100.0%)
Operating Expenditure	255 735	260 584	59 996	23.5%	62 738	24.5%	61 506	23.6%	184 240	70.7%	56 336	63.3%	9.2%
Employee related costs	98 562	98 652	21 617	21.9%	24 621	25.0%	23 249	23.6%	69 488	70.4%	20 388	63.7%	14.0%
Remuneration of councillors	4 023	4 023	1 006	25.0%	964	24.0%	967	24.0%	2 937	73.0%	687	66.0%	40.8%
Debt impairment	6 062	-	-	-	-	-	-	-	-	-	1 803	75.1%	(100.0%)
Depreciation and asset impairment	9 253	9 253	-	-	-	-	-	-	-	-	3 128	32.0%	(100.0%)
Finance charges	585	585	329	56.3%	-	-	256	43.7%	585	100.0%	396	108.1%	(35.5%)
Bulk purchases	76 486	77 186	21 266	27.8%	17 047	22.3%	15 771	20.4%	54 084	70.1%	15 293	57.5%	3.1%
Other Materials	468	117	97	20.7%	124	26.6%	118	100.9%	339	290.0%	80	58.5%	47.7%
Contracted services	18 295	3 273	2 320	12.7%	7 222	39.5%	1 903	58.1%	11 445	349.6%	4 376	66.7%	(56.5%)
Transfers and grants	4 024	671	578	14.4%	1 045	26.0%	1 218	181.5%	2 841	423.3%	1 118	69.5%	8.9%
Other expenditure	37 977	66 823	12 781	33.7%	11 710	30.8%	17 965	26.9%	42 456	63.5%	9 067	78.4%	98.1%
Loss on disposal of PPE	-	-	-	-	5	-	60	-	65	-	-	-	(100.0%)
Surplus/(Deficit)	(1 897)	26 103	6 293		(416)		37 283		43 160		(1 017)		
Transfers recognised - capital	24 551	-	11 647	47.4%	(3 233)	(13.2%)	9 760	-	18 175	-	2 570	22.6%	279.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	22 654	26 103	17 940		(3 649)		47 043		61 335		1 552		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	22 654	26 103	17 940		(3 649)		47 043		61 335		1 552		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	22 654	26 103	17 940		(3 649)		47 043		61 335		1 552		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	22 654	26 103	17 940		(3 649)		47 043		61 335		1 552		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	24 441	37 163	4 864	19.9%	5 354	21.9%	12 530	33.7%	22 749	61.2%	4 607	23.7%	172.0%
National Government	16 038	-	4 581	28.6%	3 834	23.9%	9 760	-	18 175	-	2 050	23.1%	376.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	520	17.3%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	16 038	-	4 581	28.6%	3 834	23.9%	9 760	-	18 175	-	2 570	22.6%	279.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 403	17 337	283	3.4%	1 520	18.1%	2 770	16.0%	4 574	26.4%	2 037	27.3%	36.0%
Public contributions and donations	-	19 826	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	24 441	37 163	4 864	19.9%	5 354	21.9%	12 530	33.7%	22 749	61.2%	4 607	23.7%	172.0%
Governance and Administration	517	1 735	104	20.1%	241	46.6%	886	51.1%	1 232	71.0%	341	24.8%	160.0%
Executive & Council	3	751	2	75.5%	-	-	717	95.6%	719	95.9%	-	-	(100.0%)
Budget & Treasury Office	214	410	99	46.0%	115	53.8%	(5)	(1.1%)	210	51.1%	33	16.5%	(113.8%)
Corporate Services	300	575	3	1.0%	126	41.9%	174	30.2%	303	52.6%	308	64.4%	(43.6%)
Community and Public Safety	6 801	9 014	10	.1%	104	1.5%	343	3.8%	456	5.1%	709	9.0%	(51.6%)
Community & Social Services	4 480	7 052	10	.2%	104	2.3%	307	4.3%	421	6.0%	616	8.5%	(50.2%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 321	1 962	-	-	-	-	36	1.8%	36	1.8%	92	24.7%	(61.2%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 543	12 584	1 517	20.1%	3 104	41.1%	6 204	49.3%	10 825	86.0%	1 791	51.0%	246.4%
Planning and Development	-	1 010	-	-	59	-	-	-	59	5.9%	-	-	-
Road Transport	7 543	11 574	1 517	20.1%	3 044	40.4%	6 204	53.6%	10 766	93.0%	1 791	63.8%	246.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	9 580	13 829	3 233	33.8%	1 905	19.9%	5 097	36.9%	10 236	74.0%	1 766	13.3%	188.6%
Electricity	8 340	12 353	3 233	38.8%	1 905	22.8%	5 042	40.8%	10 181	82.4%	966	8.9%	422.0%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	120	1 476	-	-	-	-	55	3.7%	55	3.7%	-	-	(100.0%)
Waste Management	1 120	-	-	-	-	-	-	-	-	-	800	52.7%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	270 387	270 387	54 702	20.2%	53 143	19.7%	100 870	37.3%	208 715	77.2%	61 471	76.9%	64.1%
Property rates, penalties and collection charges	61 671	61 671	7 801	12.6%	12 876	20.9%	12 711	20.6%	33 389	54.1%	11 902	75.5%	6.8%
Service charges	129 230	129 230	16 980	13.1%	20 832	16.1%	28 232	21.8%	66 044	51.1%	25 151	70.2%	12.2%
Other revenue	8 789	8 789	1 054	12.0%	2 516	28.6%	7 921	90.1%	11 491	130.7%	2 243	56.8%	253.2%
Government - operating	43 214	43 214	13 992	32.4%	13 202	30.6%	44 023	101.9%	71 217	164.8%	11 274	95.6%	290.5%
Government - capital	24 551	24 551	13 902	56.6%	2 756	11.2%	6 559	26.7%	23 217	94.6%	9 841	78.9%	(33.4%)
Interest	2 932	2 932	973	33.2%	961	32.8%	1 424	48.6%	3 358	114.5%	1 060	110.1%	34.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(236 695)	(236 695)	(52 547)	22.2%	(63 022)	26.6%	(84 811)	35.8%	(200 379)	84.7%	(57 890)	93.8%	46.5%
Suppliers and employees	(235 810)	(121 933)	(52 189)	22.1%	(56 470)	23.9%	(83 337)	68.3%	(191 997)	157.5%	(56 667)	92.7%	47.1%
Finance charges	(585)	(76 486)	(329)	56.3%	(5 507)	941.2%	(256)	.3%	(6 092)	8.0%	(396)	108.1%	(35.5%)
Transfers and grants	(300)	(38 277)	(28)	9.3%	(1 045)	348.3%	(1 218)	3.2%	(2 291)	6.0%	(826)	820.4%	47.5%
Net Cash from/(used) Operating Activities	33 692	33 691	2 156	6.4%	(9 879)	(29.3%)	16 059	47.7%	8 336	24.7%	3 581	20.1%	348.4%
Cash Flow from Investing Activities													
Receipts	5 855	5 855	-	-	(5 392)	(92.1%)	9	.2%	(5 383)	(91.9%)	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	4	-	9	-	13	-	-	-	(100.0%)
Decrease in non-current debtors	(4)	(4)	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	(5 396)	-	-	-	(5 396)	-	-	-	-
Decrease (increase) in non-current investments	5 859	5 859	-	-	-	-	-	-	-	-	-	-	-
Payments	(36 714)	(36 714)	(1 724)	4.7%	(4 847)	13.2%	(12 530)	34.1%	(19 101)	52.0%	(4 607)	20.2%	172.0%
Capital assets	(36 714)	(36 714)	(1 724)	4.7%	(4 847)	13.2%	(12 530)	34.1%	(19 101)	52.0%	(4 607)	20.2%	172.0%
Net Cash from/(used) Investing Activities	(30 859)	(30 859)	(1 724)	5.6%	(10 238)	33.2%	(12 521)	40.6%	(24 484)	79.3%	(4 607)	20.2%	171.8%
Cash Flow from Financing Activities													
Receipts	300	300	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	300	300	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 876)	(2 876)	-	-	-	-	-	-	-	-	(1 035)	132.7%	(100.0%)
Repayment of borrowing	(2 876)	(2 876)	-	-	-	-	-	-	-	-	(1 035)	132.7%	(100.0%)
Net Cash from/(used) Financing Activities	(2 576)	(2 576)	-	-	-	-	-	-	-	-	(1 035)	139.2%	(100.0%)
Net Increase/(Decrease) in cash held	257	257	432	168.2%	(20 117)	(7 840.6%)	3 537	1 378.8%	(16 148)	(6 293.9%)	(2 061)	2.3%	(271.7%)
Cash/cash equivalents at the year begin:	42 379	-	-	-	432	1.0%	(19 686)	-	-	-	2 360	-	(934.3%)
Cash/cash equivalents at the year end:	42 636	257	432	1.0%	(19 686)	(46.2%)	(16 148)	(6 293.9%)	(16 148)	(6 293.9%)	299	.7%	(5 504.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 708	81.3%	638	11.0%	88	1.5%	357	6.2%	5 790	7.3%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 899	13.5%	1 173	4.1%	658	2.3%	23 068	80.1%	28 798	36.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 375	8.8%	588	3.8%	373	2.4%	13 319	85.1%	15 655	19.6%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	67	14.1%	23	4.9%	15	3.2%	369	77.9%	474	.6%	-	-	-
Interest on Arrear Debtor Accounts	389	1.4%	379	1.4%	373	1.4%	25 899	95.8%	27 040	33.9%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	438	21.7%	50	2.5%	(27)	(1.3%)	1 561	77.2%	2 022	2.5%	-	-	-
Total By Income Source	10 875	13.6%	2 850	3.6%	1 481	1.9%	64 573	80.9%	79 779	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	770	21.2%	289	8.0%	35	1.0%	2 537	69.9%	3 631	4.6%	-	-	-
Commercial	5 455	52.9%	678	6.6%	218	2.1%	3 955	38.4%	10 307	12.9%	-	-	-
Households	4 171	6.5%	1 818	2.8%	1 175	1.8%	56 674	88.8%	63 838	80.0%	-	-	-
Other	479	23.9%	65	3.2%	53	2.6%	1 406	70.2%	2 003	2.5%	-	-	-
Total By Customer Group	10 875	13.6%	2 850	3.6%	1 481	1.9%	64 573	80.9%	79 779	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	5 856	100.0%	-	-	-	-	-	-	5 856	24.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	949	100.0%	-	-	-	-	-	-	949	3.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 201	100.0%	-	-	-	-	-	-	1 201	5.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 052	100.0%	-	-	-	-	-	-	2 052	8.5%
Auditor-General	3	100.0%	-	-	-	-	-	-	3	-
Other	14 039	100.0%	-	-	-	-	-	-	14 039	58.3%
Total	24 099	100.0%	-	-	-	-	-	-	24 099	100.0%

Contact Details

Municipal Manager	Mr D Padayachee	034 212 2121
Financial Manager	Mrs CB Mkhize	034 212 2121

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NQUTHU (KZN242)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	172 806	172 806	75 792	43.9%	46 408	26.9%	31 522	18.2%	153 722	89.0%	40 000	93.2%	(21.2%)
Property rates	22 719	22 719	21 495	94.6%	(29)	(.1%)	112	.5%	21 579	95.0%	1 020	98.5%	(89.0%)
Property rates - penalties and collection charges	625	625	267	42.8%	219	35.0%	124	19.9%	610	97.7%	212	75.6%	(41.3%)
Service charges - electricity revenue	19 000	19 000	3 553	18.7%	4 061	21.4%	969	5.1%	8 583	45.2%	2 850	54.5%	(66.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 456	2 456	526	21.4%	425	17.3%	173	7.0%	1 125	45.8%	503	66.1%	(65.6%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	540	540	99	18.4%	97	17.9%	31	5.7%	227	42.0%	94	70.3%	(67.5%)
Interest earned - external investments	10 652	10 652	2 971	27.9%	3 049	28.6%	1 680	15.8%	7 700	72.3%	2 509	82.0%	(33.1%)
Interest earned - outstanding debtors	412	412	200	48.6%	313	75.9%	82	19.8%	595	144.3%	187	71.0%	(56.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	260	260	91	35.1%	171	65.8%	55	21.2%	317	122.1%	177	82.2%	(68.7%)
Licences and permits	600	600	174	29.1%	179	29.9%	110	18.3%	464	77.3%	200	71.1%	(45.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	114 939	114 939	46 036	40.1%	37 568	32.7%	28 139	24.5%	111 743	97.2%	31 944	99.0%	(11.9%)
Other own revenue	603	603	378	62.6%	354	58.8%	47	7.8%	779	129.1%	303	115.9%	(84.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	158 462	158 462	25 061	15.8%	24 236	15.3%	22 861	14.4%	72 158	45.5%	31 945	59.0%	(28.4%)
Employee related costs	52 999	52 999	9 155	17.3%	8 855	16.7%	9 052	17.1%	27 063	51.1%	8 851	67.3%	2.3%
Remuneration of councillors	10 688	10 688	2 210	20.7%	2 168	20.3%	1 398	13.1%	5 776	54.0%	2 747	74.3%	(49.1%)
Debt impairment	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 200	9 200	-	-	-	-	-	-	-	-	5 728	62.4%	(100.0%)
Finance charges	6	6	-	-	129	2 077.1%	-	-	129	2 077.1%	129	893.7%	(100.0%)
Bulk purchases	21 105	21 105	5 882	27.9%	3 530	16.7%	3 485	16.5%	12 898	61.1%	3 315	64.8%	5.1%
Other Materials	1 035	1 035	-	-	-	-	-	-	-	-	-	-	-
Contracted services	9 437	9 437	1 895	20.1%	1 615	17.1%	1 370	14.5%	4 880	51.7%	1 071	61.9%	27.9%
Transfers and grants	3 300	3 300	367	11.1%	900	27.3%	1 283	38.9%	2 550	77.3%	856	186.7%	49.8%
Other expenditure	49 692	49 692	5 552	11.2%	7 039	14.2%	6 271	12.6%	18 862	38.0%	9 248	43.7%	(32.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	14 344	14 344	50 731		22 172		8 661		81 564		8 055		
Transfers recognised - capital	56 389	56 389	12 716	22.6%	15 156	26.9%	18 626	33.0%	46 498	82.5%	26 695	98.6%	(30.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	70 733	70 733	63 446		37 328		27 287		128 062		34 750		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	70 733	70 733	63 446		37 328		27 287		128 062		34 750		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	70 733	70 733	63 446		37 328		27 287		128 062		34 750		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	70 733	70 733	63 446		37 328		27 287		128 062		34 750		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	88 785	88 785	22 503	25.3%	31 661	35.7%	18 277	20.6%	72 441	81.6%	36 798	63.6%	(50.3%)
National Government	47 778	47 778	9 638	20.2%	24 096	50.4%	9 986	20.9%	43 720	91.5%	7 622	103.2%	31.0%
Provincial Government	8 611	8 611	-	-	-	-	4 720	54.8%	4 720	54.8%	18 102	129.3%	(73.9%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	56 389	56 389	9 638	17.1%	24 096	42.7%	14 706	26.1%	48 440	85.9%	25 724	108.9%	(42.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	32 396	32 396	12 865	39.7%	7 565	23.4%	3 571	11.0%	24 001	74.1%	11 074	25.7%	(67.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	88 785	88 785	22 503	25.3%	31 661	35.7%	18 277	20.6%	72 441	81.6%	36 798	63.6%	(50.3%)
Governance and Administration	1 128	1 128	208	18.4%	194	17.2%	45	4.0%	448	39.7%	58	2 186.2%	(21.1%)
Executive & Council	65	65	-	-	-	-	-	-	-	-	-	38 490.4%	-
Budget & Treasury Office	223	223	-	-	17	7.5%	5	2.5%	22	10.0%	-	-	(100.0%)
Corporate Services	840	840	208	24.7%	178	21.2%	40	4.8%	426	50.7%	58	15.5%	(30.6%)
Community and Public Safety	32 978	32 978	6 874	20.8%	4 859	14.7%	3 272	9.9%	15 006	45.5%	7 615	25.8%	(57.0%)
Community & Social Services	32 388	32 388	6 864	21.2%	4 549	14.0%	1 758	5.4%	13 171	40.7%	5 724	23.9%	(69.3%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	590	590	10	1.7%	311	52.7%	1 515	256.7%	1 835	311.1%	1 891	56.3%	(19.9%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	51 979	51 979	10 062	19.4%	12 579	24.2%	6 203	11.9%	28 844	55.5%	4 878	25.5%	27.2%
Planning and Development	100	100	-	-	-	-	-	-	-	-	-	-	-
Road Transport	51 879	51 879	10 062	19.4%	12 579	24.2%	6 203	12.0%	28 844	55.6%	4 878	22.1%	27.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 700	2 700	5 358	198.5%	14 029	519.6%	8 756	324.3%	28 143	1 042.3%	24 247	87.1%	(63.9%)
Electricity	100	100	5 358	5 358.2%	14 029	14 028.8%	8 645	8 645.1%	28 032	28 032.1%	24 247	87.2%	(64.3%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 600	2 600	-	-	-	-	111	4.3%	111	4.3%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	220 022	220 022	96 263	43.8%	65 782	29.9%	37 012	16.8%	199 056	90.5%	59 497	62.4%	(37.8%)
Property rates, penalties and collection charges	17 664	17 664	11 305	64.0%	1 876	10.6%	1 879	10.6%	15 060	85.3%	2 142	70.3%	(12.2%)
Service charges	17 992	17 992	2 921	16.2%	2 974	16.5%	2 886	16.0%	8 781	48.8%	2 771	43.9%	4.2%
Other revenue	1 975	1 975	765	38.8%	1 019	51.6%	633	32.0%	2 417	122.4%	1 048	4.6%	(39.7%)
Government - operating	114 939	114 939	48 864	42.5%	38 175	33.2%	28 088	24.4%	115 127	100.2%	30 594	68.8%	(8.2%)
Government - capital	56 389	56 389	29 301	52.0%	18 477	32.8%	-	-	47 778	84.7%	20 246	107.8%	(100.0%)
Interest	11 064	11 064	3 106	28.1%	3 262	29.5%	3 525	31.9%	9 893	89.4%	2 696	81.1%	30.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(102 745)	(102 745)	(61 178)	59.5%	(23 098)	22.5%	(22 629)	22.0%	(106 905)	104.0%	(28 003)	68.3%	(19.2%)
Suppliers and employees	(99 439)	(99 439)	(60 634)	61.0%	(22 394)	22.5%	(20 588)	20.7%	(103 615)	104.2%	(22 836)	65.6%	(9.8%)
Finance charges	(6)	(6)	-	-	(0)	7.2%	-	-	(0)	7.2%	-	59.7%	-
Transfers and grants	(3 300)	(3 300)	(545)	16.5%	(704)	21.3%	(2 041)	61.9%	(3 290)	99.7%	(5 167)	270.7%	(60.5%)
Net Cash from/(used) Operating Activities	117 277	117 277	35 084	29.9%	42 684	36.4%	14 383	12.3%	92 151	78.6%	31 494	51.8%	(54.3%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(88 785)	(88 785)	(19 599)	22.1%	(31 661)	35.7%	(16 536)	18.6%	(67 797)	76.4%	(36 992)	58.2%	(55.3%)
Capital assets	(88 785)	(88 785)	(19 599)	22.1%	(31 661)	35.7%	(16 536)	18.6%	(67 797)	76.4%	(36 992)	58.2%	(55.3%)
Net Cash from/(used) Investing Activities	(88 785)	(88 785)	(19 599)	22.1%	(31 661)	35.7%	(16 536)	18.6%	(67 797)	76.4%	(36 992)	58.2%	(55.3%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(123)	(123)	-	-	-	-	-	-	-	-	-	49.4%	-
Repayment of borrowing	(123)	(123)	-	-	-	-	-	-	-	-	-	49.4%	-
Net Cash from/(used) Financing Activities	(123)	(123)	-	-	-	-	-	-	-	-	-	49.4%	-
Net Increase/(Decrease) in cash held	28 369	28 369	15 485	54.6%	11 023	38.9%	(2 154)	(7.6%)	24 354	85.8%	(5 498)	78.6%	(60.8%)
Cash/cash equivalents at the year begin:	264 359	264 359	118 985	45.0%	134 470	50.9%	145 493	55.0%	118 985	45.0%	93 392	36.6%	55.8%
Cash/cash equivalents at the year end:	292 728	292 728	134 470	45.9%	145 493	49.7%	143 340	49.0%	143 340	49.0%	87 895	31.5%	63.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	798	32.5%	331	13.5%	182	7.4%	1 144	46.6%	2 456	6.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 286	6.8%	961	5.0%	902	4.7%	15 886	83.5%	19 035	52.8%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	250	1.9%	176	1.4%	155	1.2%	12 295	95.5%	12 876	35.7%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	77	4.6%	55	3.3%	72	4.3%	1 473	87.9%	1 677	4.7%	-	-	-
Total By Income Source	2 411	6.7%	1 523	4.2%	1 311	3.6%	30 799	85.4%	36 044	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	662	8.8%	622	8.3%	552	7.4%	5 658	75.5%	7 494	20.8%	-	-	-
Commercial	1 060	9.2%	527	4.6%	409	3.5%	9 554	82.7%	11 549	32.0%	-	-	-
Households	667	4.1%	354	2.2%	333	2.0%	14 937	91.7%	16 291	45.2%	-	-	-
Other	22	3.1%	20	2.9%	18	2.5%	649	91.6%	709	2.0%	-	-	-
Total By Customer Group	2 411	6.7%	1 523	4.2%	1 311	3.6%	30 799	85.4%	36 044	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 839	100.0%	-	-	-	-	-	-	1 839	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 839	100.0%	-	-	-	-	-	-	1 839	100.0%

Contact Details

Municipal Manager	Mr B P Gumbi	034 271 6112
Financial Manager	Mr W S Mpanza	034 271 6105

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSINGA (KZN244)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	173 539	173 539	3 103	1.8%	3 103	1.8%	-	-	6 206	3.6%	3 103	5.3%	(100.0%)
Property rates	10 466	10 466	3 103	29.6%	3 103	29.6%	-	-	6 206	59.3%	3 103	89.9%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	177	177	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	281	281	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	1 848	1 848	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	160 715	160 715	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	51	51	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	183 619	183 619	15 437	8.4%	15 378	8.4%	-	-	30 816	16.8%	18 487	29.2%	(100.0%)
Employee related costs	35 268	35 268	6 792	19.3%	6 406	18.2%	-	-	13 198	37.4%	7 603	82.0%	(100.0%)
Remuneration of councillors	11 165	11 165	1 689	15.1%	1 689	15.1%	-	-	3 379	30.3%	1 880	49.3%	(100.0%)
Debt impairment	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	23 600	23 600	-	-	-	-	-	-	-	-	-	.3%	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	5 074	5 074	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	1 300	1 300	886	68.2%	1 007	77.5%	-	-	1 893	145.6%	1 562	-	(100.0%)
Other expenditure	105 711	105 711	6 070	5.7%	6 277	5.9%	-	-	12 346	11.7%	7 443	16.6%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(10 080)	(10 080)	(12 335)		(12 276)		-		(24 610)		(15 384)		
Transfers recognised - capital	35 800	35 800	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	25 720	25 720	(12 335)		(12 276)		-		(24 610)		(15 384)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	25 720	25 720	(12 335)		(12 276)		-		(24 610)		(15 384)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	25 720	25 720	(12 335)		(12 276)		-		(24 610)		(15 384)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	25 720	25 720	(12 335)		(12 276)		-		(24 610)		(15 384)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	43 800	43 800	3 013	6.9%	3 171	7.2%	-	-	6 184	14.1%	235	63.5%	(100.0%)
National Government	35 800	35 800	3 013	8.4%	3 171	8.9%	-	-	6 184	17.3%	235	63.5%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	35 800	35 800	3 013	8.4%	3 171	8.9%	-	-	6 184	17.3%	235	63.5%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 000	8 000	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	43 800	43 800	3 013	6.9%	3 171	7.2%	-	-	6 184	14.1%	235	63.5%	(100.0%)
Governance and Administration	8 000	8 000	-	-	-	-	-	-	-	-	235	-	(100.0%)
Executive & Council	8 000	8 000	-	-	-	-	-	-	-	-	235	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	35 800	35 800	3 013	8.4%	3 171	8.9%	-	-	6 184	17.3%	-	62.8%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	35 800	35 800	3 013	8.4%	3 171	8.9%	-	-	6 184	17.3%	-	62.8%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	204 563	204 563	77 422	37.8%	25 000	12.2%	50 929	24.9%	153 351	75.0%	18 048	1 075.7%	182.2%
Property rates, penalties and collection charges	5 756	5 756	-	-	-	-	-	-	-	-	-	-	-
Service charges	111	111	-	-	-	-	-	-	-	-	-	-	-
Other revenue	332	332	-	-	-	-	-	-	-	-	-	-	-
Government - operating	160 715	160 715	56 422	35.1%	-	-	32 629	20.3%	89 051	55.4%	-	-	(100.0%)
Government - capital	35 800	35 800	21 000	58.7%	25 000	69.8%	18 300	51.1%	64 300	179.6%	18 048	16 684.1%	1.4%
Interest	1 848	1 848	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(191 827)	(191 827)	(8 404)	4.4%	(9 262)	4.8%	(5 771)	3.0%	(23 437)	12.2%	(21 024)	(20.5%)	(72.6%)
Suppliers and employees	(190 527)	(190 527)	(8 404)	4.4%	(9 262)	4.9%	(5 771)	3.0%	(23 437)	12.3%	(21 024)	-	(72.6%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 300)	(1 300)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	12 736	12 736	69 018	541.9%	15 738	123.6%	45 158	354.6%	129 914	1 020.1%	(2 976)	42.2%	(1 617.4%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(43 800)	(43 800)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(43 800)	(43 800)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(43 800)	(43 800)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(31 064)	(31 064)	69 018	(222.2%)	15 738	(50.7%)	45 158	(145.4%)	129 914	(418.2%)	(2 976)	34.6%	(1 617.4%)
Cash/cash equivalents at the year begin:	84 198	84 198	76 032	90.3%	145 050	172.3%	160 788	191.0%	76 032	90.3%	152 111	-	5.7%
Cash/cash equivalents at the year end:	53 134	53 134	145 050	273.0%	160 788	302.6%	205 946	387.6%	205 946	387.6%	149 135	70.6%	38.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	950	5.6%	670	3.9%	513	3.0%	14 877	87.5%	17 010	98.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2	.5%	2	.5%	2	.5%	314	98.4%	319	1.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	100.0%	-	-	-	-	-	-	3	-	-	-	-
Total By Income Source	954	5.5%	672	3.9%	514	3.0%	15 191	87.7%	17 331	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	950	5.6%	670	3.9%	513	3.0%	14 877	87.5%	17 010	98.1%	-	-	-
Commercial	2	.5%	2	.5%	2	.5%	314	98.4%	319	1.8%	-	-	-
Households	3	100.0%	-	-	-	-	-	-	3	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	954	5.5%	672	3.9%	514	3.0%	15 191	87.7%	17 331	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	288	100.0%	-	-	-	-	-	-	288	52.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	266	100.0%	-	-	-	-	-	-	266	48.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	554	100.0%	-	-	-	-	-	-	554	100.0%

Contact Details

Municipal Manager	Mr Fanozi Sithole	033 493 0762
Financial Manager	Mr J S Pansegrouw	033 493 0762

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMVOTI (KZN245)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	258 603	258 603	74 594	28.8%	73 638	28.5%	56 738	21.9%	204 971	79.3%	68 036	73.4%	(16.6%)
Property rates	34 046	34 046	9 718	28.5%	8 563	25.2%	8 608	25.3%	26 889	79.0%	7 787	57.6%	10.5%
Property rates - penalties and collection charges	1 461	1 461	798	54.6%	893	61.1%	937	64.2%	2 628	179.9%	694	110.9%	35.1%
Service charges - electricity revenue	72 057	72 057	16 252	22.6%	16 157	22.4%	15 987	22.2%	48 396	67.2%	2 104	75.8%	659.9%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	8 065	8 065	2 065	25.6%	2 074	25.7%	2 026	25.1%	6 165	76.4%	1 688	62.8%	20.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 458	4 458	1 677	37.6%	236	5.3%	1 607	36.0%	3 520	79.0%	1 272	108.3%	26.4%
Interest earned - external investments	1 590	1 590	762	47.9%	1 021	64.2%	843	53.0%	2 626	165.2%	745	93.4%	13.3%
Interest earned - outstanding debtors	-	-	163	-	158	-	134	-	455	-	219	-	(38.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	244	244	26	10.6%	14	5.8%	59	24.0%	99	40.4%	182	96.9%	(67.9%)
Licences and permits	2 281	2 281	415	18.2%	284	12.4%	457	20.0%	1 156	50.7%	327	44.8%	40.0%
Agency services	1 219	1 219	-	-	145	11.9%	-	-	145	11.9%	-	-	-
Transfers recognised - operational	131 543	131 543	42 213	32.1%	43 656	33.2%	25 441	19.3%	111 310	84.6%	52 583	83.5%	(51.6%)
Other own revenue	1 639	1 639	505	30.8%	382	23.3%	640	39.0%	1 527	93.1%	437	5.3%	46.5%
Gains on disposal of PPE	-	-	-	-	56	-	(1)	-	55	-	-	-	(100.0%)
Operating Expenditure	230 801	230 801	56 820	24.6%	70 635	30.6%	49 174	21.3%	176 628	76.5%	77 439	52.8%	(36.5%)
Employee related costs	99 299	99 299	21 517	21.7%	24 744	24.9%	21 613	21.8%	67 874	68.4%	20 928	83.6%	3.3%
Remuneration of councillors	9 031	9 031	2 171	24.0%	2 228	24.7%	2 352	26.0%	6 751	74.8%	870	50.0%	170.2%
Debt impairment	2 100	2 100	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	24 375	24 375	6 005	24.6%	5 996	24.6%	3 750	15.4%	15 751	64.6%	14 974	70.2%	(75.0%)
Finance charges	1 009	1 009	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	50 585	50 585	11 710	23.1%	12 060	23.8%	5 919	11.7%	29 689	58.7%	18 944	58.0%	(68.8%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	7 922	7 922	4 161	52.5%	4 668	58.9%	2 851	36.0%	11 681	147.5%	7 105	92.6%	(59.9%)
Transfers and grants	1 159	1 159	407	35.1%	7 114	613.8%	364	31.4%	7 886	680.4%	3 971	36.7%	(90.8%)
Other expenditure	35 321	35 321	10 848	30.7%	13 825	39.1%	12 324	34.9%	36 997	104.7%	10 646	31.8%	15.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	27 802	27 802	17 774		3 003		7 565		28 342		(9 403)		
Transfers recognised - capital	26 311	26 311	-	-	-	-	811	3.1%	811	3.1%	3 069	40.1%	(73.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	54 113	54 113	17 774		3 003		8 375		29 153		(6 334)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	54 113	54 113	17 774		3 003		8 375		29 153		(6 334)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	54 113	54 113	17 774		3 003		8 375		29 153		(6 334)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	54 113	54 113	17 774		3 003		8 375		29 153		(6 334)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	45 077	45 077	2 139	4.7%	4 984	11.1%	8 217	18.2%	15 339	34.0%	9 841	61.4%	(16.5%)
National Government	26 311	26 311	1 512	5.7%	4 902	18.6%	486	1.8%	6 900	26.2%	9 485	61.3%	(94.9%)
Provincial Government	-	-	317	-	-	-	-	-	317	-	-	175.3%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	26 311	26 311	1 829	7.0%	4 902	18.6%	486	1.8%	7 217	27.4%	9 485	79.4%	(94.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 766	18 766	309	1.6%	82	.4%	7 731	41.2%	8 122	43.3%	356	50.6%	2 070.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	45 077	45 077	2 139	4.7%	4 984	11.1%	8 217	18.2%	15 339	34.0%	9 841	61.4%	(16.5%)
Governance and Administration	5 570	5 570	40	.7%	53	1.0%	2 378	42.7%	2 471	44.4%	78	9.6%	2 952.2%
Executive & Council	3 920	3 920	1	-	-	-	251	6.4%	252	6.4%	25	8.2%	921.6%
Budget & Treasury Office	350	350	-	-	5	1.4%	604	172.7%	609	174.1%	2	13.3%	27 584.1%
Corporate Services	1 300	1 300	39	3.0%	48	3.7%	1 523	117.1%	1 610	123.8%	51	8.4%	2 876.3%
Community and Public Safety	2 719	2 719	30	1.1%	5	.2%	1 613	59.3%	1 647	60.6%	-	81.9%	(100.0%)
Community & Social Services	1 769	1 769	-	-	-	-	560	31.6%	560	31.6%	-	83.9%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	950	950	30	3.1%	5	.5%	1 053	110.8%	1 087	114.4%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	25 313	25 313	1 925	7.6%	4 917	19.4%	1 927	7.6%	8 769	34.6%	9 485	89.9%	(79.7%)
Planning and Development	910	910	317	34.8%	1	.1%	1 438	158.0%	1 755	192.9%	-	6.8%	(100.0%)
Road Transport	24 403	24 403	1 607	6.6%	4 916	20.1%	490	2.0%	7 014	28.7%	9 485	100.9%	(94.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	11 475	11 475	145	1.3%	9	.1%	2 299	20.0%	2 453	21.4%	278	25.3%	727.6%
Electricity	10 125	10 125	145	1.4%	1	-	922	9.1%	1 068	10.5%	4	18.5%	22 207.4%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 350	1 350	-	-	8	.6%	1 377	102.0%	1 385	102.6%	274	51.1%	403.2%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	261 785	261 785	66 588	25.4%	-	-	28 627	10.9%	95 215	36.4%	55 491	80.5%	(48.4%)
Property rates, penalties and collection charges	28 404	28 404	10 005	35.2%	-	-	305	1.1%	10 310	36.3%	5 273	78.6%	(94.2%)
Service charges	64 098	64 098	15 302	23.9%	-	-	-	-	15 302	23.9%	17 554	91.3%	(100.0%)
Other revenue	9 841	9 841	636	6.5%	-	-	2 264	23.0%	2 900	29.5%	1 341	53.2%	68.8%
Government - operating	131 542	131 542	40 406	30.7%	-	-	25 337	19.3%	65 743	50.0%	21 318	112.8%	18.9%
Government - capital	26 310	26 310	-	-	-	-	-	-	-	-	9 570	35.3%	(100.0%)
Interest	1 590	1 590	238	15.0%	-	-	721	45.3%	959	60.3%	436	50.0%	65.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(200 487)	(200 487)	(50 734)	25.3%	(62 097)	31.0%	(45 114)	22.5%	(157 945)	78.8%	(48 471)	74.2%	(6.9%)
Suppliers and employees	(200 487)	(200 487)	(50 398)	25.1%	(55 021)	27.4%	(44 750)	22.3%	(150 168)	74.9%	(46 037)	87.7%	(2.8%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	(336)	-	(7 076)	-	(364)	-	(7 777)	-	(2 434)	8.8%	(85.0%)
Net Cash from/(used) Operating Activities	61 298	61 298	15 854	25.9%	(62 097)	(101.3%)	(16 487)	(26.9%)	(62 731)	(102.3%)	7 020	96.5%	(334.9%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(36 257)	(36 257)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(36 257)	(36 257)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(36 257)	(36 257)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(18 500)	(18 500)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(18 500)	(18 500)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(18 500)	(18 500)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	6 541	6 541	15 854	242.4%	(62 097)	(949.4%)	(16 487)	(252.1%)	(62 731)	(959.1%)	7 020	(5 447.8%)	(334.9%)
Cash/cash equivalents at the year begin:	(4 835)	(4 835)	-	-	15 854	(327.9%)	(46 243)	956.4%	-	-	61 622	-	(175.0%)
Cash/cash equivalents at the year end:	1 706	1 706	15 854	929.5%	(46 243)	(2 711.3%)	(62 731)	(3 678.0%)	(62 731)	(3 678.0%)	68 642	146.9%	(191.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 178	39.0%	1 120	8.4%	634	4.8%	6 334	47.7%	13 266	26.2%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 141	7.3%	1 033	3.5%	886	3.0%	25 460	86.2%	29 520	58.4%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	725	11.0%	397	6.0%	344	5.2%	5 139	77.8%	6 605	13.1%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	61	7.1%	57	6.7%	53	6.1%	685	80.1%	856	1.7%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	91	100.0%	91	.2%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	606	269.3%	225	99.9%	104	46.1%	(709)	(315.3%)	225	.4%	-	-	-
Total By Income Source	8 710	17.2%	2 833	5.6%	2 020	4.0%	36 999	73.2%	50 562	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	744	30.4%	453	18.5%	23	.9%	1 229	50.2%	2 450	4.8%	-	-	-
Commercial	4 273	33.8%	778	6.2%	476	3.8%	7 116	56.3%	12 643	25.0%	-	-	-
Households	3 430	11.3%	1 410	4.6%	1 309	4.3%	24 229	79.8%	30 378	60.1%	-	-	-
Other	263	5.2%	191	3.8%	213	4.2%	4 425	86.9%	5 092	10.1%	-	-	-
Total By Customer Group	8 710	17.2%	2 833	5.6%	2 020	4.0%	36 999	73.2%	50 562	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(42)	72.2%	3	(5.2%)	2	(3.2%)	(21)	36.2%	(58)	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	(42)	72.2%	3	(5.2%)	2	(3.2%)	(21)	36.2%	(58)	100.0%

Contact Details

Municipal Manager	Mr Melusi Maphanga	033 413 9216
Financial Manager	Mrs Sphindile Ngiba	033 413 9158

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZINYATHI (DC24)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	338 601	338 872	126 125	37.2%	102 171	30.2%	92 883	27.4%	321 179	94.8%	121 250	95.5%	(23.4%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	39 569	34 648	5 957	15.1%	1 453	3.7%	15 931	46.0%	23 341	67.4%	8 526	68.1%	86.9%
Service charges - sanitation revenue	11 571	11 261	1 409	12.2%	4 112	35.5%	2 661	23.6%	8 182	72.7%	2 217	64.4%	20.0%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	660	521	132	20.0%	129	19.5%	102	19.6%	363	69.6%	85	64.0%	20.6%
Interest earned - external investments	6 934	8 008	2 210	31.9%	3 227	46.5%	3 930	49.1%	9 367	117.0%	2 361	86.0%	66.5%
Interest earned - outstanding debtors	10 987	12 518	4 371	39.8%	2 624	23.9%	2 809	22.4%	9 804	78.3%	5 114	76.7%	(45.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	268 573	271 759	112 016	41.7%	90 508	33.7%	67 407	24.8%	269 931	99.3%	102 910	101.5%	(34.5%)
Other own revenue	307	157	29	9.5%	119	38.8%	42	27.0%	191	121.1%	36	55.4%	18.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	394 348	402 519	70 440	17.9%	120 557	30.6%	146 354	36.4%	337 351	83.8%	90 013	66.8%	62.6%
Employee related costs	123 908	116 089	26 286	21.2%	30 834	24.9%	26 493	22.8%	83 613	72.0%	24 957	71.8%	6.2%
Remuneration of councillors	4 474	3 504	949	21.2%	717	16.0%	715	20.4%	2 382	68.0%	1 080	76.1%	(33.8%)
Debt impairment	35 115	20 000	-	-	-	-	22 908	114.5%	22 908	114.5%	-	-	(100.0%)
Depreciation and asset impairment	58 044	57 978	-	-	29 029	50.0%	724	1.2%	29 753	51.3%	1 264	52.3%	(42.8%)
Finance charges	601	601	146	24.4%	233	38.9%	68	11.3%	448	74.5%	307	48.0%	(77.9%)
Bulk purchases	18 000	13 127	2 099	11.7%	3 204	17.8%	3 782	28.8%	9 084	69.2%	2 871	64.3%	31.7%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	60 306	131 335	24 417	40.5%	40 336	66.9%	52 671	40.1%	117 424	89.4%	7 757	59.8%	579.0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	93 900	59 885	16 543	17.6%	16 204	17.3%	38 993	65.1%	71 740	119.8%	51 778	89.0%	(24.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(55 747)	(63 647)	55 685		(18 386)		(53 471)		(16 172)		31 237		
Transfers recognised - capital	373 735	373 735	86 099	23.0%	61 116	16.4%	51 673	13.8%	198 888	53.2%	73 639	74.2%	(29.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	1 758	(12 940)	-	-	109	6.2%	(538)	4.2%	(429)	3.3%	526	39.9%	(202.3%)
Surplus/(Deficit) after capital transfers and contributions	319 746	297 148	141 783		42 839		(2 336)		182 287		105 402		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	319 746	297 148	141 783		42 839		(2 336)		182 287		105 402		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	319 746	297 148	141 783		42 839		(2 336)		182 287		105 402		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	319 746	297 148	141 783		42 839		(2 336)		182 287		105 402		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	375 493	386 675	86 099	22.9%	61 225	16.3%	51 993	13.4%	199 317	51.5%	73 793	72.3%	(29.5%)
National Government	373 735	373 735	86 099	23.0%	61 116	16.4%	51 673	13.8%	198 888	53.2%	68 564	73.1%	(24.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	1 779	98.3%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	373 735	373 735	86 099	23.0%	61 116	16.4%	51 673	13.8%	198 888	53.2%	70 343	73.4%	(26.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 758	12 940	-	-	109	6.2%	320	2.5%	429	3.3%	27	30.5%	1 103.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	3 423	-	(100.0%)
Capital Expenditure Standard Classification	375 493	386 675	86 099	22.9%	61 225	16.3%	51 993	13.4%	199 317	51.5%	73 793	72.3%	(29.5%)
Governance and Administration	645	2 890	-	-	109	17.0%	320	11.1%	429	14.8%	153	100.8%	108.2%
Executive & Council	45	2 610	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	100	30	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	500	250	-	-	109	21.9%	320	127.8%	429	171.6%	153	101.2%	108.2%
Community and Public Safety	34 551	33 888	5 996	17.4%	6 712	19.4%	1 744	5.1%	14 452	42.6%	5 075	99.0%	(65.6%)
Community & Social Services	34 551	33 888	5 996	17.4%	6 712	19.4%	1 744	5.1%	14 452	42.6%	5 075	99.0%	(65.6%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	310	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	310	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	339 987	349 897	80 102	23.6%	54 404	16.0%	49 929	14.3%	184 436	52.7%	68 564	71.4%	(27.2%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	293 760	303 715	67 674	23.0%	44 145	15.0%	31 713	10.4%	143 531	47.3%	65 938	91.1%	(51.9%)
Waste Water Management	46 227	46 182	12 429	26.9%	10 259	22.2%	18 217	39.4%	40 905	88.6%	2 626	3.9%	593.6%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	681 273	678 878	318 417	46.7%	211 079	31.0%	178 336	26.3%	707 832	104.3%	192 702	100.1%	(7.5%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	25 570	22 955	5 411	21.2%	5 672	22.2%	5 446	23.7%	16 529	72.0%	5 036	63.4%	8.1%
Other revenue	967	679	156	16.2%	248	25.6%	102	15.1%	506	74.6%	121	47.3%	(15.3%)
Government - operating	268 573	271 759	121 098	45.1%	92 062	34.3%	92 553	34.1%	305 712	112.5%	128 381	111.0%	(27.9%)
Government - capital	373 735	373 735	189 259	50.6%	109 596	29.3%	75 951	20.3%	374 806	100.3%	56 364	95.3%	34.8%
Interest	12 428	9 750	2 493	20.1%	3 502	28.2%	4 283	43.9%	10 278	105.4%	2 799	71.1%	53.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(301 190)	(324 541)	(120 373)	40.0%	(101 828)	33.8%	(93 069)	28.7%	(315 269)	97.1%	(21 690)	93.7%	329.1%
Suppliers and employees	(300 589)	(323 940)	(120 226)	40.0%	(101 594)	33.8%	(93 001)	28.7%	(314 822)	97.2%	(21 384)	94.3%	334.9%
Finance charges	(601)	(601)	(146)	24.4%	(233)	38.9%	(68)	11.3%	(448)	74.5%	(307)	48.0%	(77.9%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	84.9%	-
Net Cash from/(used) Operating Activities	380 083	354 337	198 044	52.1%	109 252	28.7%	85 267	24.1%	392 562	110.8%	171 012	106.0%	(50.1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(375 493)	(386 675)	(86 099)	22.9%	(61 225)	16.3%	(51 993)	13.4%	(199 317)	51.5%	(74 302)	61.2%	(30.0%)
Capital assets	(375 493)	(386 675)	(86 099)	22.9%	(61 225)	16.3%	(51 993)	13.4%	(199 317)	51.5%	(74 302)	61.2%	(30.0%)
Net Cash from/(used) Investing Activities	(375 493)	(386 675)	(86 099)	22.9%	(61 225)	16.3%	(51 993)	13.4%	(199 317)	51.5%	(74 302)	61.2%	(30.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(9 543)	(9 543)	(2 201)	23.1%	(2 492)	26.1%	(2 280)	23.9%	(6 972)	73.1%	(2 241)	739.3%	1.7%
Repayment of borrowing	(9 543)	(9 543)	(2 201)	23.1%	(2 492)	26.1%	(2 280)	23.9%	(6 972)	73.1%	(2 241)	739.3%	1.7%
Net Cash from/(used) Financing Activities	(9 543)	(9 543)	(2 201)	23.1%	(2 492)	26.1%	(2 280)	23.9%	(6 972)	73.1%	(2 241)	739.3%	1.7%
Net Increase/(Decrease) in cash held	(4 953)	(41 882)	109 744	(2 215.7%)	45 535	(919.3%)	30 994	(74.0%)	186 273	(444.8%)	94 468	(201.6%)	(67.2%)
Cash/cash equivalents at the year begin:	28 507	60 935	60 935	213.8%	170 680	598.7%	216 215	354.8%	60 935	100.0%	1 807	20.2%	11 863.0%
Cash/cash equivalents at the year end:	23 554	19 054	170 680	724.6%	216 215	918.0%	247 209	1 297.4%	247 209	1 297.4%	96 276	600.4%	156.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2 698	2.5%	5 322	5.0%	2 495	2.3%	96 951	90.2%	107 465	58.3%	(725)	(.7%)	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	901	3.4%	1 603	6.1%	676	2.6%	23 215	88.0%	26 394	14.3%	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	968	1.9%	939	1.9%	920	1.8%	47 742	94.4%	50 569	27.4%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	4 567	2.5%	7 864	4.3%	4 091	2.2%	167 907	91.0%	184 429	100.0%	(725)	(.4%)	-
Debtors Age Analysis By Customer Group													
Organs of State	950	4.8%	1 781	8.9%	940	4.7%	16 240	81.6%	19 911	10.8%	-	-	-
Commercial	596	5.1%	542	4.6%	262	2.2%	10 270	88.0%	11 670	6.3%	(76)	(.7%)	-
Households	3 021	2.0%	5 541	3.6%	2 889	1.9%	141 398	92.5%	152 848	82.9%	(649)	(.4%)	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 567	2.5%	7 864	4.3%	4 091	2.2%	167 907	91.0%	184 429	100.0%	(725)	(.4%)	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 015	32.7%	8 273	67.3%	-	-	5	-	12 293	62.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	7 403	100.0%	7 403	37.6%
Total	4 015	20.4%	8 273	42.0%	-	-	7 408	37.6%	19 696	100.0%

Contact Details

Municipal Manager	Dr EMS Ntombela	034 219 1512
Financial Manager	S Shongwe	034 219 1510

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NEWCASTLE (KZN252)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	1 709 674	1 692 008	504 932	29.5%	489 816	28.6%	435 915	25.8%	1 430 663	84.6%	457 398	80.5%	(4.7%)
Property rates	256 072	256 072	71 766	28.0%	66 488	26.0%	60 961	23.8%	199 216	77.8%	58 333	74.9%	4.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	712 968	689 824	174 697	24.5%	169 429	23.8%	162 033	23.5%	506 159	73.4%	140 181	66.3%	15.6%
Service charges - water revenue	184 732	184 732	40 950	22.2%	36 300	19.7%	44 177	23.9%	121 428	65.7%	48 776	72.9%	(9.4%)
Service charges - sanitation revenue	102 873	102 873	25 327	24.6%	25 415	24.7%	25 278	24.6%	76 020	73.9%	32 841	74.5%	(23.0%)
Service charges - refuse revenue	83 421	83 421	20 573	24.7%	20 580	24.7%	20 669	24.8%	61 822	74.1%	30 550	74.6%	(32.3%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	7 326	7 326	1 784	24.4%	1 843	25.2%	1 832	25.0%	5 458	74.5%	1 703	74.7%	7.5%
Interest earned - external investments	4 000	4 000	754	18.8%	376	9.4%	633	15.8%	1 764	44.1%	907	72.6%	(30.1%)
Interest earned - outstanding debtors	6 099	6 099	2 745	45.0%	2 873	47.1%	2 657	43.6%	8 275	135.7%	1 757	74.4%	51.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	7 660	7 660	729	9.5%	844	11.0%	976	12.7%	2 549	33.3%	1 098	76.9%	(11.1%)
Licences and permits	12	12	3	23.0%	2	18.7%	4	30.0%	9	71.7%	1	59.7%	159.6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	325 438	330 688	161 940	49.8%	160 209	49.2%	114 787	34.7%	436 936	132.1%	136 828	122.0%	(16.1%)
Other own revenue	19 072	19 300	3 664	19.2%	5 456	28.6%	1 908	9.9%	11 028	57.1%	4 422	74.7%	(56.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 955 731	1 872 487	512 920	26.2%	522 285	26.7%	496 871	26.5%	1 532 076	81.8%	440 128	71.7%	12.9%
Employee related costs	476 620	464 905	113 699	23.9%	120 090	25.2%	122 546	26.4%	356 335	76.6%	118 698	78.0%	3.2%
Remuneration of councillors	21 023	21 055	5 290	25.2%	4 525	21.5%	3 993	19.0%	13 808	65.6%	5 504	75.1%	(27.4%)
Debt impairment	61 007	61 007	3 873	6.3%	51 678	84.7%	8 818	14.5%	64 368	105.5%	(35 377)	.1%	(124.9%)
Depreciation and asset impairment	330 121	330 121	112 954	34.2%	102 639	31.1%	123 144	37.3%	338 737	102.6%	66 149	63.4%	86.2%
Finance charges	61 899	50 312	12 877	20.8%	12 705	20.5%	12 778	25.4%	38 359	76.2%	13 204	75.6%	(3.2%)
Bulk purchases	577 973	553 162	162 966	28.2%	129 925	22.5%	126 180	22.8%	419 072	75.8%	95 908	72.9%	31.6%
Other Materials	3 061	4 556	567	18.5%	1 358	44.4%	520	11.4%	2 445	53.7%	685	84.2%	(24.2%)
Contracted services	52 490	37 739	15 773	30.1%	9 116	17.4%	9 331	24.7%	34 220	90.7%	6 302	60.4%	48.1%
Transfers and grants	96 098	96 098	26 051	27.1%	26 658	27.7%	22 016	22.9%	74 725	77.8%	20 402	88.1%	7.9%
Other expenditure	275 438	253 532	58 870	21.4%	63 591	23.1%	67 545	26.6%	190 006	74.9%	148 653	98.0%	(54.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(246 057)	(180 479)	(7 988)		(32 469)		(60 956)		(101 413)		17 270		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(246 057)	(180 479)	(7 988)		(32 469)		(60 956)		(101 413)		17 270		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(246 057)	(180 479)	(7 988)		(32 469)		(60 956)		(101 413)		17 270		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(246 057)	(180 479)	(7 988)		(32 469)		(60 956)		(101 413)		17 270		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(246 057)	(180 479)	(7 988)		(32 469)		(60 956)		(101 413)		17 270		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	275 667	260 589	40 164	14.6%	38 529	14.0%	41 328	15.9%	120 021	46.1%	85 719	56.8%	(51.8%)
National Government	201 110	215 197	39 414	19.6%	34 051	16.9%	25 674	11.9%	99 140	46.1%	53 792	59.3%	(52.3%)
Provincial Government	-	-	-	-	-	-	7 049	-	7 049	-	3 151	19.6%	123.7%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	201 110	215 197	39 414	19.6%	34 051	16.9%	32 723	15.2%	106 189	49.3%	56 943	55.6%	(42.5%)
Borrowing	41 515	45 391	750	1.8%	(750)	(1.8%)	-	-	-	-	8 248	107.3%	(100.0%)
Internally generated funds	33 042	-	-	-	5 227	15.8%	8 605	-	13 833	-	20 527	37.4%	(58.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	275 667	260 589	40 164	14.6%	38 529	14.0%	41 328	15.9%	120 021	46.1%	85 719	56.8%	(51.8%)
Governance and Administration	21 371	8 711	34	.2%	1 071	5.0%	296	3.4%	1 400	16.1%	5 278	64.7%	(94.4%)
Executive & Council	17 604	5 066	-	-	1 028	5.8%	-	-	1 028	20.3%	4 744	67.3%	(100.0%)
Budget & Treasury Office	943	821	1	.1%	43	4.5%	296	36.1%	340	41.4%	535	64.4%	(44.7%)
Corporate Services	2 824	2 824	32	1.1%	-	-	-	-	32	1.1%	-	-	-
Community and Public Safety	25 213	17 009	719	2.9%	2 208	8.8%	894	5.3%	3 820	22.5%	4 042	44.7%	(77.9%)
Community & Social Services	7 933	14 047	298	3.8%	1 216	15.3%	484	3.4%	1 999	14.2%	1 187	53.3%	(59.2%)
Sport And Recreation	16 225	2 800	372	2.3%	991	6.1%	410	14.7%	1 774	63.4%	2 307	27.0%	(82.2%)
Public Safety	827	162	48	5.8%	-	-	-	-	48	29.6%	535	77.0%	(100.0%)
Housing	100	-	-	-	-	-	-	-	-	-	13	50.3%	(100.0%)
Health	129	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	109 904	132 464	19 706	17.9%	25 251	23.0%	13 471	10.2%	58 429	44.1%	36 195	55.4%	(62.8%)
Planning and Development	32 672	57 299	4 324	13.2%	5 908	18.1%	5 758	10.0%	15 990	27.9%	3 013	25.9%	91.1%
Road Transport	77 231	75 165	15 382	19.9%	19 343	25.0%	7 714	10.3%	42 439	56.5%	33 182	61.5%	(76.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	119 179	102 405	19 705	16.5%	10 000	8.4%	26 667	26.0%	56 372	55.0%	40 203	59.4%	(33.7%)
Electricity	14 936	10 712	1 950	13.1%	1 322	8.9%	2 318	21.6%	5 590	52.2%	9 684	73.3%	(76.1%)
Water	98 196	91 034	17 397	17.7%	8 678	8.8%	22 724	25.0%	48 799	53.6%	27 926	54.6%	(18.6%)
Waste Water Management	6 047	-	358	5.9%	-	-	-	-	358	-	2 594	40.3%	(100.0%)
Waste Management	-	658	-	-	-	-	1 625	247.0%	1 625	247.0%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	1 657 832	1 714 052	480 113	29.0%	464 666	28.0%	313 693	18.3%	1 258 473	73.4%	571 394	82.9%	(45.1%)
Property rates, penalties and collection charges	209 979	199 736	71 766	34.2%	66 488	31.7%	75 191	37.6%	213 445	106.9%	39 873	62.8%	88.6%
Service charges	903 135	931 459	199 781	22.1%	191 357	21.2%	132 849	14.3%	523 987	56.3%	299 646	69.4%	(55.7%)
Other revenue	28 911	33 171	3 664	12.7%	10 454	36.2%	6 774	20.4%	20 892	63.0%	136	48.6%	4 880.0%
Government - operating	325 438	330 688	131 314	40.3%	102 745	31.6%	18 443	5.6%	252 502	76.4%	145 377	131.1%	(87.3%)
Government - capital	185 150	215 197	69 786	37.7%	89 197	48.2%	78 214	36.3%	237 197	110.2%	83 449	85.8%	(6.3%)
Interest	5 220	3 801	3 803	72.9%	4 424	84.8%	2 222	58.5%	10 449	274.9%	2 913	119.0%	(23.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 442 294)	(1 478 600)	(506 807)	35.1%	(320 185)	22.2%	(367 421)	24.8%	(1 194 413)	80.8%	(415 419)	83.9%	(11.6%)
Suppliers and employees	(1 380 394)	(829 339)	(493 930)	35.8%	(307 480)	22.3%	(354 611)	42.8%	(1 156 021)	139.4%	(396 034)	78.8%	(10.5%)
Finance charges	(61 899)	(553 162)	(12 877)	20.8%	(12 705)	20.5%	(12 811)	2.3%	(38 392)	6.9%	(11 067)	180.2%	15.8%
Transfers and grants	-	(96 098)	-	-	-	-	-	-	-	-	(8 319)	151.7%	(100.0%)
Net Cash from/(used) Operating Activities	215 539	235 452	(26 693)	(12.4%)	144 481	67.0%	(53 728)	(22.8%)	64 060	27.2%	155 975	75.9%	(134.4%)
Cash Flow from Investing Activities													
Receipts	2 012	2 012	-	-	-	-	80 849	4 018.3%	80 849	4 018.3%	(42 165)	-	(291.7%)
Proceeds on disposal of PPE	2 012	2 012	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	80 849	-	80 849	-	-	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	(42 165)	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(275 635)	(208 471)	(29 620)	10.7%	(49 073)	17.8%	(37 612)	18.0%	(116 305)	55.8%	(120 107)	62.8%	(68.7%)
Capital assets	(275 635)	(208 471)	(29 620)	10.7%	(49 073)	17.8%	(37 612)	18.0%	(116 305)	55.8%	(120 107)	62.8%	(68.7%)
Net Cash from/(used) Investing Activities	(273 623)	(206 459)	(29 620)	10.8%	(49 073)	17.9%	43 237	(20.9%)	(35 456)	17.2%	(162 272)	51.0%	(126.6%)
Cash Flow from Financing Activities													
Receipts	91 649	1 705	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	90 517	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 132	1 705	-	-	-	-	-	-	-	-	-	-	-
Payments	(32 192)	(29 375)	(13 673)	42.5%	(16 870)	52.4%	9 544	(32.5%)	(20 999)	71.5%	3 507	(12.8%)	172.1%
Repayment of borrowing	(32 192)	(29 375)	(13 673)	42.5%	(16 870)	52.4%	9 544	(32.5%)	(20 999)	71.5%	3 507	(12.8%)	172.1%
Net Cash from/(used) Financing Activities	59 457	(27 671)	(13 673)	(23.0%)	(16 870)	(28.4%)	9 544	(34.5%)	(20 999)	75.9%	3 507	(13.4%)	172.1%
Net Increase/(Decrease) in cash held	1 372	1 322	(69 986)	(5 100.2%)	78 538	5 723.4%	(947)	(71.6%)	7 605	575.1%	(2 790)	24.4%	(66.1%)
Cash/cash equivalents at the year begin:	39 182	44 573	39 182	100.0%	(30 804)	(78.6%)	47 734	107.1%	39 182	87.9%	(53 629)	-	(189.0%)
Cash/cash equivalents at the year end:	40 554	45 895	(30 804)	(76.0%)	47 734	117.7%	46 787	101.9%	46 787	101.9%	(56 419)	(51.4%)	(182.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	(1 721)	(.7%)	13 492	5.7%	6 958	2.9%	217 658	92.1%	236 387	24.6%	2 128	.9%	-
Trade and Other Receivables from Exchange Transactions - Electricity	(118)	(.3%)	25 616	62.3%	1 836	4.5%	13 767	33.5%	41 102	4.3%	248	.6%	-
Receivables from Non-exchange Transactions - Property Rates	(656)	(.4%)	17 979	10.3%	5 874	3.4%	151 516	86.7%	174 713	18.2%	566	.3%	-
Receivables from Exchange Transactions - Waste Water Management	(436)	(.2%)	6 923	3.9%	4 295	2.4%	168 627	94.0%	179 408	18.7%	883	.5%	-
Receivables from Exchange Transactions - Waste Management	(560)	(.7%)	4 348	5.3%	2 127	2.6%	75 886	92.8%	81 802	8.5%	886	1.1%	-
Receivables from Exchange Transactions - Property Rental Debtors	(162)	(6.6%)	339	13.9%	116	4.8%	2 145	87.9%	2 439	.3%	6	.2%	-
Interest on Arrear Debtor Accounts	(167)	(.3%)	1 048	2.1%	958	1.9%	47 531	96.3%	49 370	5.1%	175	.4%	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(28 520)	(14.5%)	9 723	4.9%	2 619	1.3%	212 665	108.2%	196 487	20.4%	5 640	2.9%	-
Total By Income Source	(32 339)	(3.4%)	79 469	8.3%	24 783	2.6%	889 794	92.5%	961 707	100.0%	10 531	1.1%	-
Debtors Age Analysis By Customer Group													
Organs of State	(10 143)	(36.0%)	4 578	16.2%	1 080	3.8%	32 681	115.9%	28 196	2.9%	-	-	-
Commercial	(12 626)	(14.6%)	29 157	33.7%	3 443	4.0%	66 618	76.9%	86 592	9.0%	37	-	-
Households	(8 817)	(1.1%)	43 064	5.1%	20 005	2.4%	784 672	93.5%	838 924	87.2%	10 345	1.2%	-
Other	(753)	(9.4%)	2 670	33.4%	255	3.2%	5 824	72.8%	7 995	.8%	149	1.9%	-
Total By Customer Group	(32 339)	(3.4%)	79 469	8.3%	24 783	2.6%	889 794	92.5%	961 707	100.0%	10 531	1.1%	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	38 966	100.0%	-	-	-	-	-	-	38 966	52.2%
Bulk Water	5 341	100.0%	-	-	-	-	-	-	5 341	7.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	4 201	100.0%	-	-	-	-	-	-	4 201	5.6%
Pensions / Retirement	13 868	100.0%	-	-	-	-	-	-	13 868	18.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 319	92.6%	908	7.4%	-	-	-	-	12 227	16.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	73 695	98.8%	908	1.2%	-	-	-	-	74 603	100.0%

Contact Details

Municipal Manager	Mr B.E Mswane	034 328 7750
Financial Manager	Mr S Nkosi	034 328 7752

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EMADLANGENI (KZN253)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	75 035	101 193	18 799	25.1%	18 657	24.9%	15 883	15.7%	53 338	52.7%	13 326	73.1%	19.2%
Property rates	15 032	15 032	3 585	23.8%	3 573	23.8%	3 556	23.7%	10 714	71.3%	1 303	87.2%	172.9%
Property rates - penalties and collection charges	2 798	2 798	482	17.2%	472	16.9%	587	21.0%	1 541	55.1%	593	63.1%	(1.0%)
Service charges - electricity revenue	14 751	14 751	3 236	21.9%	3 156	21.4%	2 962	20.1%	9 354	63.4%	2 849	63.8%	4.0%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 587	1 587	364	22.9%	354	22.3%	345	21.7%	1 062	67.0%	350	69.5%	(1.6%)
Service charges - other	-	-	-	-	-	-	(9)	-	(9)	-	-	-	(100.0%)
Rental of facilities and equipment	2 193	1 843	209	9.6%	240	10.9%	249	13.5%	698	37.9%	282	33.6%	(11.5%)
Interest earned - external investments	1 554	1 354	284	18.3%	373	24.0%	418	30.8%	1 075	79.4%	474	82.0%	(12.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	352	453	99	28.1%	108	30.8%	87	19.2%	294	65.0%	129	117.4%	(32.7%)
Licences and permits	1 427	1 427	231	16.2%	181	12.7%	218	15.3%	629	44.1%	250	47.7%	(12.8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	28 376	54 332	10 130	35.7%	10 145	35.8%	7 409	13.6%	27 684	51.0%	6 510	84.8%	13.8%
Other own revenue	6 965	4 900	180	2.6%	54	.8%	61	1.2%	294	6.0%	585	25.9%	(89.6%)
Gains on disposal of PPE	-	2 716	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	73 335	73 655	15 600	21.3%	17 670	24.1%	16 975	23.0%	50 245	68.2%	14 100	69.2%	20.4%
Employee related costs	26 659	24 030	5 386	20.2%	6 812	25.6%	6 618	27.5%	18 816	78.3%	5 079	71.2%	30.3%
Remuneration of councillors	3 013	3 224	600	19.9%	754	25.0%	867	26.9%	2 221	68.9%	539	71.3%	60.9%
Debt impairment	2 416	1 516	-	-	-	-	-	-	-	-	-	66.0%	-
Depreciation and asset impairment	5 808	4 514	-	-	-	-	-	-	-	-	-	58.9%	-
Finance charges	101	101	-	-	44	43.6%	-	-	44	43.6%	-	46.6%	-
Bulk purchases	12 199	12 199	4 004	32.8%	1 598	13.1%	3 048	25.0%	8 650	70.9%	2 078	73.5%	46.7%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	1 100	2 928	621	56.4%	1 325	120.4%	746	25.5%	2 691	91.9%	896	84.8%	(16.7%)
Transfers and grants	-	3 819	-	-	-	-	-	-	-	-	1 030	-	(100.0%)
Other expenditure	22 039	21 324	4 989	22.6%	7 137	32.4%	5 696	26.7%	17 822	83.6%	4 479	56.2%	27.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 700	27 538	3 199		986		(1 092)		3 094		(775)		
Transfers recognised - capital	26 913	-	5 199	19.3%	1 220	4.5%	962	-	7 381	-	493	38.9%	94.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	28 613	27 538	8 398		2 207		(130)		10 475		(281)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	28 613	27 538	8 398		2 207		(130)		10 475		(281)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	28 613	27 538	8 398		2 207		(130)		10 475		(281)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	28 613	27 538	8 398		2 207		(130)		10 475		(281)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	25 222	27 396	5 140	20.4%	2 789	11.1%	656	2.4%	8 584	31.3%	481	31.5%	36.3%
National Government	16 122	8 022	5 140	31.9%	2 789	17.3%	656	8.2%	8 584	107.0%	481	42.0%	36.3%
Provincial Government	8 200	8 150	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	24 322	16 172	5 140	21.1%	2 789	11.5%	656	4.1%	8 584	53.1%	481	42.0%	36.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	900	11 225	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	25 222	27 396	5 140	20.4%	2 789	11.1%	656	2.4%	8 584	31.3%	481	31.5%	36.3%
Governance and Administration	16 522	18 726	5 140	31.1%	2 789	16.9%	48	.3%	7 976	42.6%	481	80.0%	(90.0%)
Executive & Council	8 372	9 336	5 140	61.4%	2 789	33.3%	-	-	7 928	84.9%	481	83.7%	(100.0%)
Budget & Treasury Office	8 100	8 950	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	50	441	-	-	-	-	48	10.9%	48	10.9%	-	-	(100.0%)
Community and Public Safety	100	50	-	-	-	-	5	10.5%	5	10.5%	-	-	(100.0%)
Community & Social Services	100	50	-	-	-	-	5	10.5%	5	10.5%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	500	520	-	-	-	-	602	115.8%	602	115.8%	-	-	(100.0%)
Planning and Development	450	450	-	-	-	-	3	.7%	3	.7%	-	-	(100.0%)
Road Transport	50	70	-	-	-	-	599	855.9%	599	855.9%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	8 100	8 100	-	-	-	-	-	-	-	-	-	-	-
Electricity	8 100	8 100	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	101 948	97 954	28 640	28.1%	23 357	22.9%	14 630	14.9%	66 627	68.0%	20 753	107.9%	(29.5%)
Property rates, penalties and collection charges	17 830	17 830	1 591	8.9%	3 364	18.9%	1 472	8.3%	6 427	36.0%	1 966	97.6%	(25.1%)
Service charges	16 338	16 338	2 457	15.0%	2 165	13.3%	2 697	16.5%	7 319	44.8%	3 075	92.2%	(12.3%)
Other revenue	10 937	8 622	1 041	9.5%	407	3.7%	565	6.5%	2 012	23.3%	4 674	277.5%	(87.9%)
Government - operating	28 376	27 419	11 967	42.2%	8 435	29.7%	6 279	22.9%	26 681	97.3%	5 563	92.2%	12.9%
Government - capital	26 913	26 391	11 300	42.0%	8 613	32.0%	3 200	12.1%	23 113	87.6%	5 000	110.4%	(36.0%)
Interest	1 554	1 354	284	18.3%	373	24.0%	418	30.8%	1 075	79.4%	474	82.0%	(12.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(65 112)	(71 004)	(22 195)	34.1%	(12 545)	19.3%	(13 392)	18.9%	(48 133)	67.8%	(13 545)	133.2%	(1.1%)
Suppliers and employees	(60 312)	(70 903)	(22 195)	36.8%	(12 501)	20.7%	(13 392)	18.9%	(48 089)	67.8%	(13 545)	133.4%	(1.1%)
Finance charges	(101)	(101)	-	-	(44)	43.6%	-	-	(44)	43.6%	-	46.6%	-
Transfers and grants	(4 700)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	36 836	26 950	6 445	17.5%	10 812	29.4%	1 239	4.6%	18 495	68.6%	7 208	51.6%	(82.8%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(25 222)	(27 396)	(6 065)	24.0%	(3 238)	12.8%	(904)	3.3%	(10 207)	37.3%	(2 027)	36.2%	(55.4%)
Capital assets	(25 222)	(27 396)	(6 065)	24.0%	(3 238)	12.8%	(904)	3.3%	(10 207)	37.3%	(2 027)	36.2%	(55.4%)
Net Cash from/(used) Investing Activities	(25 222)	(27 396)	(6 065)	24.0%	(3 238)	12.8%	(904)	3.3%	(10 207)	37.3%	(2 027)	36.2%	(55.4%)
Cash Flow from Financing Activities													
Receipts	-	-	(2)	-	(37)	-	41	-	2	-	2	5.0%	2 309.2%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(2)	-	(37)	-	41	-	2	-	2	5.0%	2 309.2%
Payments	(52)	(52)	-	-	(30)	57.0%	-	-	(30)	57.4%	-	157.3%	-
Repayment of borrowing	(52)	(52)	-	-	(30)	57.0%	-	-	(30)	57.4%	-	157.3%	-
Net Cash from/(used) Financing Activities	(52)	(52)	(2)	4.3%	(67)	127.4%	41	(78.2%)	(28)	54.5%	2	166.6%	2 309.2%
Net Increase/(Decrease) in cash held	11 562	(498)	377	3.3%	7 507	64.9%	375	(75.3%)	8 259	(1 656.9%)	5 183	(53.7%)	(92.8%)
Cash/cash equivalents at the year begin:	22 186	22 186	6 645	30.0%	7 022	31.7%	14 529	65.5%	6 645	30.0%	5 170	30.4%	181.0%
Cash/cash equivalents at the year end:	33 748	21 687	7 022	20.8%	14 529	43.1%	14 904	68.7%	14 904	68.7%	10 353	43.6%	44.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	(0)	100.0%	(0)	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	753	8.2%	531	5.8%	287	3.1%	7 581	82.8%	9 152	31.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 182	7.5%	1 046	6.7%	996	6.4%	12 445	79.4%	15 669	54.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	127	4.4%	104	3.6%	84	2.9%	2 602	89.2%	2 916	10.1%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	42	8.7%	29	6.0%	13	2.6%	403	82.7%	487	1.7%	-	-	-
Interest on Arrear Debtor Accounts	261	4.6%	163	2.8%	159	2.8%	5 135	89.8%	5 718	19.9%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(62)	1.2%	(15)	.3%	(23)	.4%	(5 073)	98.1%	(5 173)	(18.0%)	-	-	-
Total By Income Source	2 303	8.0%	1 858	6.5%	1 516	5.3%	23 092	80.3%	28 770	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 005	22.6%	975	21.9%	1 931	43.4%	543	12.2%	4 454	15.5%	-	-	-
Commercial	434	9.2%	174	3.7%	135	2.9%	3 983	84.3%	4 726	16.4%	-	-	-
Households	540	5.8%	379	4.1%	291	3.1%	8 075	87.0%	9 286	32.3%	-	-	-
Other	324	3.1%	330	3.2%	(841)	(8.2%)	10 491	101.8%	10 304	35.8%	-	-	-
Total By Customer Group	2 303	8.0%	1 858	6.5%	1 516	5.3%	23 092	80.3%	28 770	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	40	24.4%	-	-	-	-	125	75.6%	165	26.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	420	89.4%	-	-	-	-	50	10.6%	470	74.0%
Total	460	72.5%	-	-	-	-	175	27.5%	635	100.0%

Contact Details

Municipal Manager	Mr Mtshali SF	034 331 3041
Financial Manager	Mr W Mtusva	034 331 3041

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DANNHAUSER (KZN254)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	126 863	126 863	36 050	28.4%	32 749	25.8%	46 058	36.3%	114 857	90.5%	26 721	130.2%	72.4%
Property rates	17 617	17 617	3 870	22.0%	4 325	24.5%	6 369	36.2%	14 564	82.7%	4 079	92.4%	56.1%
Property rates - penalties and collection charges	169	169	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 048	1 048	271	25.9%	112	10.7%	42	4.0%	425	40.6%	244	68.1%	(82.8%)
Service charges - other	-	-	(70)	-	-	-	58	-	(11)	-	-	-	(100.0%)
Rental of facilities and equipment	210	210	16	7.4%	114	54.5%	3	1.2%	133	63.2%	28	58.9%	(90.7%)
Interest earned - external investments	3 000	3 000	553	18.4%	1 085	36.2%	1 350	45.0%	2 988	99.6%	648	118.5%	108.4%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	350	350	118	33.8%	207	59.3%	148	42.3%	474	135.3%	5	17.0%	2 982.3%
Licences and permits	1 246	1 246	446	35.8%	488	39.2%	116	9.3%	1 050	84.3%	343	70.6%	(66.2%)
Agency services	-	-	58	-	-	-	14	-	72	-	-	-	(100.0%)
Transfers recognised - operational	79 376	79 376	30 505	38.4%	26 200	33.0%	37 629	47.4%	94 334	118.8%	18 545	153.7%	102.9%
Other own revenue	23 847	23 847	282	1.2%	218	.9%	329	1.4%	829	3.5%	2 829	42.9%	(88.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	99 245	99 245	19 849	20.0%	26 474	26.7%	19 218	19.4%	65 541	66.0%	15 950	59.5%	20.5%
Employee related costs	34 075	34 075	5 451	16.0%	6 016	17.7%	4 186	12.3%	15 653	45.9%	5 826	51.7%	(28.1%)
Remuneration of councillors	7 925	7 925	2 098	26.5%	1 552	19.6%	1 155	14.6%	4 805	60.6%	1 582	-	(27.0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 500	7 500	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	229	-	-	-	148	-	376	-	-	-	(100.0%)
Other Materials	5 780	5 780	568	9.8%	996	17.2%	381	6.6%	1 945	33.6%	396	54.8%	(3.8%)
Contracted services	8 147	8 147	7 304	89.7%	5 190	63.7%	7 187	88.2%	19 682	241.6%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	35 818	35 818	4 199	11.7%	12 720	35.5%	6 160	17.2%	23 079	64.4%	8 001	65.6%	(23.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	145	-	(100.0%)
Surplus/(Deficit)	27 619	27 619	16 200		6 275		26 840		49 316		10 771		
Transfers recognised - capital	21 767	21 767	-	-	8 540	39.2%	-	-	8 540	39.2%	2 074	123.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	29 586	29 586	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	78 971	78 971	16 200		14 815		26 840		57 856		12 845		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	78 971	78 971	16 200		14 815		26 840		57 856		12 845		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	78 971	78 971	16 200		14 815		26 840		57 856		12 845		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	78 971	78 971	16 200		14 815		26 840		57 856		12 845		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	51 353	51 353	15 367	29.9%	6 893	13.4%	7 799	15.2%	30 059	58.5%	3 954	78.0%	97.2%
National Government	21 767	21 767	5 908	27.1%	6 714	30.8%	6 987	32.1%	19 609	90.1%	2 326	92.5%	200.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	6	-	(100.0%)
Transfers recognised - capital	21 767	21 767	5 908	27.1%	6 714	30.8%	6 987	32.1%	19 609	90.1%	2 332	92.5%	199.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	29 586	29 586	9 459	32.0%	179	.6%	812	2.7%	10 451	35.3%	1 622	61.5%	(49.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	51 353	51 353	15 367	29.9%	6 893	13.4%	7 799	15.2%	30 059	58.5%	3 954	78.0%	97.2%
Governance and Administration	49 703	49 703	15 172	30.5%	6 882	13.8%	7 553	15.2%	29 607	59.6%	3 609	80.0%	109.3%
Executive & Council	6 000	6 000	7 054	117.6%	130	2.2%	104	1.7%	7 288	121.5%	160	176.7%	(35.3%)
Budget & Treasury Office	732	732	26	3.6%	3	.4%	462	63.1%	491	67.1%	11	26.8%	3 929.9%
Corporate Services	42 971	42 971	8 091	18.8%	6 750	15.7%	6 987	16.3%	21 828	50.8%	3 437	79.1%	103.3%
Community and Public Safety	1 550	1 550	167	10.8%	11	.7%	247	15.9%	424	27.4%	346	40.3%	(28.7%)
Community & Social Services	1 050	1 050	167	15.9%	11	1.0%	247	23.5%	424	40.4%	23	19.1%	953.3%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	500	500	-	-	-	-	-	-	-	-	322	91.1%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	100	100	28	28.3%	-	-	-	-	28	28.3%	-	-	-
Planning and Development	100	100	28	28.3%	-	-	-	-	28	28.3%	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	122 057	122 057	46	-	47	-	33 397	27.4%	33 491	27.4%	27 404	78.9%	21.9%
Property rates, penalties and collection charges	13 551	13 551	1	-	8	.1%	1 663	12.3%	1 672	12.3%	2 493	86.0%	(33.3%)
Service charges	1 048	1 048	0	-	0	-	41	3.9%	41	3.9%	30	8.9%	33.1%
Other revenue	25 082	25 082	5	-	1	-	7 141	28.5%	7 148	28.5%	3 144	69.0%	127.1%
Government - operating	79 376	79 376	34	-	26	-	19 763	24.9%	19 822	25.0%	19 015	74.5%	3.9%
Government - capital	-	-	5	-	12	-	3 898	-	3 915	-	2 074	98.2%	87.9%
Interest	3 000	3 000	1	-	1	-	891	29.7%	893	29.8%	648	118.3%	37.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(18)	-	(28)	-	(55 714)	-	(55 761)	-	(24 955)	89.6%	123.3%
Suppliers and employees	-	-	(18)	-	(28)	-	(55 714)	-	(55 761)	-	(24 955)	89.6%	123.3%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	122 057	122 057	28	-	19	-	(22 317)	(18.3%)	(22 270)	(18.2%)	2 449	61.7%	(1 011.3%)
Cash Flow from Investing Activities													
Receipts	-	-	(416)	-	24	-	2	-	(389)	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	2	-	2	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	(2)	-	24	-	-	-	22	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(414)	-	-	-	-	-	(414)	-	-	-	-
Payments	-	-	(6)	-	(14)	-	(5 675)	-	(5 695)	-	-	-	(100.0%)
Capital assets	-	-	(6)	-	(14)	-	(5 675)	-	(5 695)	-	-	-	(100.0%)
Net Cash from/(used) Investing Activities	-	-	(422)	-	11	-	(5 673)	-	(6 084)	-	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	202	-	2 295	-	(167)	-	2 331	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	202	-	2 295	-	(167)	-	2 331	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	202	-	2 295	-	(167)	-	2 331	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	122 057	122 057	(191)	(.2%)	2 325	1.9%	(28 157)	(23.1%)	(26 023)	(21.3%)	2 449	61.7%	(1 249.8%)
Cash/cash equivalents at the year begin:	-	-	-	-	(191)	-	2 134	-	-	-	28 293	-	(92.5%)
Cash/cash equivalents at the year end:	122 057	122 057	(191)	(.2%)	2 134	1.7%	(26 023)	(21.3%)	(26 023)	(21.3%)	30 742	61.7%	(184.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 393	3.5%	738	1.9%	549	1.4%	36 645	93.2%	39 325	84.6%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	77	1.1%	70	1.0%	65	.9%	6 661	96.9%	6 872	14.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	6	2.1%	3	1.1%	3	1.1%	276	95.6%	289	.6%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 476	3.2%	811	1.7%	617	1.3%	43 582	93.8%	46 486	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	715	9.2%	204	2.6%	174	2.2%	6 679	85.9%	7 772	16.7%	-	-	-
Commercial	237	3.4%	153	2.2%	48	.7%	6 427	93.6%	6 865	14.8%	-	-	-
Households	349	1.3%	272	1.0%	272	1.0%	26 066	96.7%	26 958	58.0%	-	-	-
Other	175	3.6%	183	3.7%	122	2.5%	4 410	90.2%	4 890	10.5%	-	-	-
Total By Customer Group	1 476	3.2%	811	1.7%	617	1.3%	43 582	93.8%	46 486	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	330	100.0%	-	-	-	-	-	-	330	29.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	389	100.0%	-	-	-	-	-	-	389	34.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	403	100.0%	-	-	-	-	-	-	403	35.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 123	100.0%	-	-	-	-	-	-	1 123	100.0%

Contact Details

Municipal Manager	Mr W B Nkosi	034 621 2666
Financial Manager	Mrs D Mohapi	034 621 2666

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: AMAJUBA (DC25)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	161 781	161 781	63 540	39.3%	63 099	39.0%	64 597	39.9%	191 235	118.2%	40 546	97.0%	59.3%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	19 284	19 284	4 686	24.3%	5 479	28.4%	6 011	31.2%	16 176	83.9%	5 231	79.2%	14.9%
Service charges - sanitation revenue	3 382	3 382	754	22.3%	1 075	31.8%	996	29.4%	2 824	83.5%	771	75.3%	29.1%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	200	200	55	27.6%	65	32.7%	80	39.9%	200	100.1%	52	81.9%	54.8%
Interest earned - external investments	800	800	182	22.8%	1 161	145.1%	1 146	143.2%	2 489	311.1%	541	217.0%	112.0%
Interest earned - outstanding debtors	2 423	2 423	763	31.5%	843	34.8%	641	26.5%	2 248	92.8%	603	67.8%	6.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	30	-	116	-	(76)	-	70	-	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	133 598	133 598	53 816	40.3%	52 856	39.6%	51 678	38.7%	158 350	118.5%	40 985	104.7%	26.1%
Other own revenue	2 095	2 095	624	29.8%	1 504	71.8%	4 121	196.8%	6 249	298.4%	(7 636)	11.9%	(154.0%)
Gains on disposal of PPE	-	-	2 630	-	-	-	-	-	2 630	-	-	-	-
Operating Expenditure	172 169	172 169	35 421	20.6%	47 437	27.6%	43 639	25.3%	126 497	73.5%	52 418	77.0%	(16.7%)
Employee related costs	78 897	78 897	21 973	27.9%	19 359	24.5%	19 498	24.7%	60 830	77.1%	6 838	64.1%	185.1%
Remuneration of councillors	5 174	5 174	1 071	20.7%	1 386	26.8%	1 147	22.2%	3 605	69.7%	335	48.1%	242.4%
Debt impairment	5 820	5 820	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	26 367	26 367	-	-	13 184	50.0%	6 489	24.6%	19 672	74.6%	6 061	74.0%	7.1%
Finance charges	762	762	1 556	204.3%	4	5%	-	-	1 559	204.7%	(515)	(67.6%)	(100.0%)
Bulk purchases	20 000	20 000	2 529	12.6%	3 798	19.0%	2 823	14.1%	9 150	45.7%	3 456	69.5%	(18.3%)
Other Materials	-	-	743	-	83	-	-	-	825	-	-	-	-
Contracted services	10 350	10 350	-	-	4 135	39.9%	6 792	65.6%	10 926	105.6%	2 536	71.5%	167.8%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	24 799	24 799	7 549	30.4%	5 490	22.1%	6 889	27.8%	19 929	80.4%	33 707	121.5%	(79.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(10 388)	(10 388)	28 119		15 661		20 958		64 738		(11 872)		
Transfers recognised - capital	-	-	-	-	-	-	5 064	-	5 064	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(10 388)	(10 388)	28 119		15 661		26 022		69 802		(11 872)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(10 388)	(10 388)	28 119		15 661		26 022		69 802		(11 872)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(10 388)	(10 388)	28 119		15 661		26 022		69 802		(11 872)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(10 388)	(10 388)	28 119		15 661		26 022		69 802		(11 872)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	91 041	91 041	7 371	8.1%	22 409	24.6%	16 898	18.6%	46 678	51.3%	9 017	51.1%	87.4%
National Government	91 041	91 041	6 832	7.5%	22 409	24.6%	16 898	18.6%	46 139	50.7%	8 351	54.3%	102.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	91 041	91 041	6 832	7.5%	22 409	24.6%	16 898	18.6%	46 139	50.7%	8 351	54.3%	102.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	539	-	0	-	-	-	539	-	666	13.1%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	91 041	91 041	7 371	8.1%	22 409	24.6%	16 898	18.6%	46 678	51.3%	8 869	50.9%	90.5%
Governance and Administration	-	-	52	-	-	-	-	-	52	-	459	9.4%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	23	104.0%	(100.0%)
Corporate Services	-	-	52	-	-	-	-	-	52	-	435	8.5%	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	779	-	0	-	-	-	779	-	379	215.8%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	60	38.8%	(100.0%)
Road Transport	-	-	779	-	0	-	-	-	779	-	319	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	91 041	91 041	6 539	7.2%	22 409	24.6%	16 898	18.6%	45 846	50.4%	8 032	53.8%	110.4%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	91 041	91 041	6 539	7.2%	22 409	24.6%	16 898	18.6%	45 846	50.4%	8 032	53.8%	110.4%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	252 241	252 241	99 998	39.6%	67 666	26.8%	66 585	26.4%	234 249	92.9%	76 296	103.1%	(12.7%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	15 413	15 413	4 510	29.3%	6 553	42.5%	5 652	36.7%	16 715	108.4%	7 945	100.5%	(28.9%)
Other revenue	8 966	8 966	4 938	55.1%	334	3.7%	11 314	126.2%	16 586	185.0%	7 836	127.9%	44.4%
Government - operating	133 598	133 598	57 155	42.8%	35 076	26.3%	33 090	24.8%	125 321	93.8%	43 576	98.7%	(24.1%)
Government - capital	91 041	91 041	32 820	36.0%	24 700	27.1%	14 944	16.4%	72 464	79.6%	15 568	107.8%	(4.0%)
Interest	3 223	3 223	575	17.8%	1 003	31.1%	1 585	49.2%	3 163	98.1%	1 371	247.6%	15.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(172 169)	(172 169)	(67 595)	39.3%	(32 789)	19.0%	(54 172)	31.5%	(154 556)	89.8%	(38 995)	86.3%	38.9%
Suppliers and employees	(171 408)	(171 408)	(67 595)	39.4%	(32 786)	19.1%	(54 172)	31.6%	(154 552)	90.2%	(38 480)	86.4%	40.8%
Finance charges	(762)	(762)	-	-	(4)	.5%	-	-	(4)	.5%	(515)	67.6%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	80 072	80 072	32 403	40.5%	34 877	43.6%	12 413	15.5%	79 693	99.5%	37 301	156.9%	(66.7%)
Cash Flow from Investing Activities													
Receipts	-	-	2 998	-	-	-	-	-	2 998	-	-	-	-
Proceeds on disposal of PPE	-	-	2 998	-	-	-	-	-	2 998	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(91 041)	(91 041)	(7 371)	8.1%	(10 711)	11.8%	(6 810)	7.5%	(24 892)	27.3%	(11 357)	48.4%	(40.0%)
Capital assets	(91 041)	(91 041)	(7 371)	8.1%	(10 711)	11.8%	(6 810)	7.5%	(24 892)	27.3%	(11 357)	48.4%	(40.0%)
Net Cash from/(used) Investing Activities	(91 041)	(91 041)	(4 373)	4.8%	(10 711)	11.8%	(6 810)	7.5%	(21 894)	24.0%	(11 357)	48.4%	(40.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	(764)	-	(764)	-	-	-	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	(764)	-	(764)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	(764)	-	(764)	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(10 969)	(10 969)	28 030	(255.5%)	24 166	(220.3%)	4 838	(44.1%)	57 035	(520.0%)	25 944	(283.5%)	(81.4%)
Cash/cash equivalents at the year begin:	(16 934)	(16 934)	17 990	(106.2%)	46 020	(271.8%)	70 186	(414.5%)	17 990	(106.2%)	22 622	98.0%	210.3%
Cash/cash equivalents at the year end:	(27 903)	(27 903)	46 020	(164.9%)	70 186	(251.5%)	75 024	(268.9%)	75 024	(268.9%)	48 566	(286.8%)	54.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2 804	9.1%	1 110	3.6%	1 235	4.0%	25 804	83.4%	30 953	71.7%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	538	5.9%	314	3.4%	416	4.5%	7 907	86.2%	9 175	21.2%	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	27	.9%	20	.6%	20	.6%	3 003	97.8%	3 069	7.1%	-	-	-
Total By Income Source	3 370	7.8%	1 444	3.3%	1 670	3.9%	36 713	85.0%	43 197	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 466	34.2%	79	1.9%	77	1.8%	2 664	62.1%	4 286	9.9%	-	-	-
Commercial	139	8.9%	104	6.7%	59	3.8%	1 253	80.6%	1 554	3.6%	-	-	-
Households	1 765	4.7%	1 260	3.4%	1 534	4.1%	32 797	87.8%	37 356	86.5%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 370	7.8%	1 444	3.3%	1 670	3.9%	36 713	85.0%	43 197	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	198	.5%	7 253	19.0%	1 405	3.7%	29 405	76.9%	38 262	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	198	.5%	7 253	19.0%	1 405	3.7%	29 405	76.9%	38 262	100.0%

Contact Details

Municipal Manager	Mr SR Mathobela	034 329 7256
Financial Manager	Mr WJM MNGOMEZULU	034 329 7287

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EDUMBE (KZN261)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	128 798	104 064	32 153	25.0%	30 843	23.9%	24 929	24.0%	87 925	84.5%	25 942	79.7%	(3.9%)
Property rates	18 408	16 249	2 012	10.9%	2 061	11.2%	2 052	12.6%	6 125	37.7%	6 763	118.2%	(69.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	25 515	14 325	3 723	14.6%	3 491	13.7%	2 957	20.6%	10 171	71.0%	2 055	42.0%	43.9%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	5 838	5 838	1 473	25.2%	1 401	24.0%	1 467	25.1%	4 340	74.3%	903	-	62.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 710	1 407	29	1.7%	39	2.3%	(95)	(6.7%)	(26)	(1.9%)	33	93.4%	(383.7%)
Interest earned - external investments	402	158	76	18.8%	-	-	-	-	76	47.8%	21	23.8%	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 962	1 962	140	7.1%	101	5.1%	73	3.7%	314	16.0%	143	20.4%	(49.0%)
Licences and permits	1 067	742	176	16.5%	192	18.0%	241	32.5%	609	82.0%	209	101.2%	15.3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	62 659	62 859	24 293	38.8%	14 524	23.2%	17 032	27.1%	55 850	88.8%	15 134	89.4%	12.5%
Other own revenue	11 236	524	231	2.1%	2 001	17.8%	102	19.5%	2 334	445.5%	680	159.0%	(85.0%)
Gains on disposal of PPE	-	-	-	-	7 033	-	1 100	-	8 132	-	-	-	(100.0%)
Operating Expenditure	127 198	106 293	21 831	17.2%	30 084	23.7%	24 839	23.4%	76 755	72.2%	22 639	62.2%	9.7%
Employee related costs	45 887	44 198	11 087	24.2%	11 768	25.6%	10 750	24.3%	33 604	76.0%	10 133	74.9%	6.1%
Remuneration of councillors	4 951	5 464	1 313	26.5%	1 306	26.4%	1 307	23.9%	3 926	71.9%	1 539	79.1%	(15.1%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 621	4 531	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	158	-	85	-	97	-	340	-	377	-	(74.4%)
Bulk purchases	18 000	18 000	4 527	25.2%	2 514	14.0%	5 453	30.3%	12 495	69.4%	2 097	48.6%	160.0%
Other Materials	6 630	805	69	1.0%	-	-	-	-	69	8.5%	56	3.8%	(100.0%)
Contracted services	4 740	7 532	987	20.8%	963	20.3%	1 218	16.2%	3 168	42.1%	257	26.5%	373.7%
Transfers and grants	250	250	-	-	7 033	2 813.1%	1 100	439.8%	8 132	3 252.9%	-	-	(100.0%)
Other expenditure	43 120	25 513	3 690	8.6%	6 416	14.9%	4 916	19.3%	15 022	58.9%	8 179	65.3%	(39.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 600	(2 229)	10 322		759		90		11 170		3 303		
Transfers recognised - capital	34 360	-	14 456	42.1%	71	.2%	-	-	14 527	-	7 889	43.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	35 960	(2 229)	24 778		830		90		25 698		11 192		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	35 960	(2 229)	24 778		830		90		25 698		11 192		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	35 960	(2 229)	24 778		830		90		25 698		11 192		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	35 960	(2 229)	24 778		830		90		25 698		11 192		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	35 960	34 680	13 657	38.0%	6 581	18.3%	6 658	19.2%	26 897	77.6%	7 836	60.1%	(15.0%)
National Government	35 960	34 360	13 657	38.0%	6 581	18.3%	6 658	19.4%	26 897	78.3%	7 836	53.6%	(15.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	35 960	34 360	13 657	38.0%	6 581	18.3%	6 658	19.4%	26 897	78.3%	7 836	60.6%	(15.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	320	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	35 960	34 680	13 657	38.0%	6 581	18.3%	6 658	19.2%	26 897	77.6%	7 836	60.1%	(15.0%)
Governance and Administration	1 600	320	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	250	320	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	150	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 200	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	473	53.7%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	473	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 360	34 360	10 425	63.7%	2 404	14.7%	1 780	5.2%	14 609	42.5%	3 822	-	(53.4%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	16 360	34 360	10 425	63.7%	2 404	14.7%	1 780	5.2%	14 609	42.5%	3 822	-	(53.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	18 000	-	3 232	18.0%	4 177	23.2%	4 878	-	12 288	-	3 540	43.2%	37.8%
Electricity	18 000	-	3 232	18.0%	4 177	23.2%	4 878	-	12 288	-	3 540	43.2%	37.8%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	163 158	124 809	66 125	40.5%	38 949	23.9%	33 443	26.8%	138 517	111.0%	37 437	100 914.8%	(10.7%)
Property rates, penalties and collection charges	18 408	6 231	1 591	8.6%	2 822	15.3%	1 012	16.2%	5 425	87.1%	2 982	54 568.0%	(66.1%)
Service charges	31 353	18 138	3 133	10.0%	3 084	9.8%	3 140	17.3%	9 357	51.6%	3 900	46 642.8%	(19.5%)
Other revenue	15 975	3 063	14 029	87.8%	6 794	42.5%	4 433	144.8%	25 256	824.7%	11 805	237 290.6%	(62.4%)
Government - operating	62 659	62 859	26 200	41.8%	18 078	28.9%	17 332	27.6%	61 610	98.0%	14 724	94 078.5%	17.7%
Government - capital	34 360	34 360	21 088	61.4%	8 133	23.7%	7 500	21.8%	36 721	106.9%	4 000	100 005.6%	87.5%
Interest	402	158	84	20.9%	39	9.6%	25	15.8%	148	93.5%	27	70 387.2%	(6.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(127 199)	(108 140)	(61 888)	48.7%	(36 210)	28.5%	(29 062)	26.9%	(127 159)	117.6%	(34 689)	133 699.3%	(16.2%)
Suppliers and employees	(118 588)	(108 060)	(61 877)	52.2%	(36 196)	30.5%	(29 051)	26.9%	(127 124)	117.6%	(34 679)	134 041.5%	(16.2%)
Finance charges	(3 621)	(80)	(10)	.3%	(13)	.4%	(11)	14.0%	(35)	43.4%	(10)	-	9.0%
Transfers and grants	(4 990)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	35 959	16 669	4 237	11.8%	2 739	7.6%	4 381	26.3%	11 357	68.1%	2 748	7 770.4%	59.4%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(34 360)	(34 360)	(4 175)	12.2%	-	-	(7 031)	20.5%	(11 205)	32.6%	-	-	(100.0%)
Capital assets	(34 360)	(34 360)	(4 175)	12.2%	-	-	(7 031)	20.5%	(11 205)	32.6%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(34 360)	(34 360)	(4 175)	12.2%	-	-	(7 031)	20.5%	(11 205)	32.6%	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 599	(17 691)	63	3.9%	2 739	171.3%	(2 650)	15.0%	152	(.9%)	2 748	241 381.2%	(196.4%)
Cash/cash equivalents at the year begin:	1 092	112	112	10.2%	174	16.0%	2 914	2 604.2%	112	100.0%	259	6 545.4%	1 026.6%
Cash/cash equivalents at the year end:	2 691	(17 579)	174	6.5%	2 914	108.3%	264	(1.5%)	264	(1.5%)	3 006	128 479.4%	(91.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	631	9.3%	332	4.9%	336	5.0%	5 481	80.8%	6 780	6.6%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	644	2.3%	561	2.0%	521	1.9%	25 728	93.7%	27 455	26.6%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	553	.8%	530	.8%	524	.8%	67 961	97.7%	69 569	67.5%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	(7)	100.0%	(7)	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(75)	9.9%	(41)	5.4%	(27)	3.6%	(618)	81.1%	(762)	(.7%)	-	-	-
Total By Income Source	1 753	1.7%	1 383	1.3%	1 353	1.3%	98 545	95.6%	103 034	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	182	1.7%	181	1.7%	97	.9%	10 030	95.6%	10 489	10.2%	-	-	-
Commercial	635	10.1%	387	6.2%	145	2.3%	5 100	81.4%	6 266	6.1%	-	-	-
Households	710	1.0%	647	.9%	660	.9%	70 237	97.2%	72 254	70.1%	-	-	-
Other	227	1.6%	168	1.2%	451	3.2%	13 179	94.0%	14 025	13.6%	-	-	-
Total By Customer Group	1 753	1.7%	1 383	1.3%	1 353	1.3%	98 545	95.6%	103 034	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	281	5.4%	90	1.7%	3 261	63.2%	1 526	29.6%	5 158	40.6%
Bulk Water	-	-	-	-	-	-	14	100.0%	14	.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 888	26.5%	1 259	17.7%	1 452	20.3%	2 535	35.5%	7 135	56.2%
Auditor-General	10	2.5%	19	4.9%	358	92.5%	-	-	387	3.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	2 179	17.2%	1 368	10.8%	5 071	39.9%	4 076	32.1%	12 693	100.0%

Contact Details

Municipal Manager	Mr TV Mkhize	034 995 1650
Financial Manager	Mr S Mngwengwe	034 995 1650

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UPHONGOLO (KZN262)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	188 899	192 031	59 642	31.6%	56 399	29.9%	56 642	29.5%	172 683	89.9%	30 408	70.3%	86.3%
Property rates	26 162	31 568	3 135	12.0%	9 416	36.0%	9 427	29.9%	21 978	69.6%	8 097	76.3%	16.4%
Property rates - penalties and collection charges	-	0	0	-	-	-	-	-	0	50.0%	0	-	(100.0%)
Service charges - electricity revenue	36 402	33 087	7 822	21.5%	8 264	22.7%	10 187	30.8%	26 274	79.4%	9 128	71.6%	11.6%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	9 010	9 393	2 335	25.9%	2 340	26.0%	2 351	25.0%	7 027	74.8%	2 145	75.8%	9.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	674	674	181	26.8%	193	28.6%	180	26.7%	554	82.1%	181	81.5%	(.5%)
Interest earned - external investments	1 968	1 520	461	23.4%	294	15.0%	325	21.4%	1 080	71.1%	272	51.8%	19.3%
Interest earned - outstanding debtors	5 458	6 420	1 723	31.6%	1 782	32.7%	1 901	29.6%	5 406	84.2%	1 595	78.3%	19.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	441	441	41	9.4%	62	14.0%	72	16.3%	175	39.6%	73	30.8%	(1.6%)
Licences and permits	1 611	1 422	354	22.0%	320	19.9%	290	20.4%	964	67.8%	338	74.0%	(14.0%)
Agency services	806	806	200	24.8%	186	23.1%	178	22.1%	564	70.0%	220	76.2%	(18.9%)
Transfers recognised - operational	105 326	105 743	43 194	41.0%	33 404	31.7%	30 971	29.3%	107 569	101.7%	7 988	67.7%	287.7%
Other own revenue	1 041	958	195	18.8%	136	13.1%	760	79.4%	1 091	114.0%	371	96.5%	104.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	196 749	209 066	47 322	24.1%	50 938	25.9%	47 543	22.7%	145 803	69.7%	47 748	70.7%	(.4%)
Employee related costs	66 760	69 876	17 514	26.2%	17 460	26.2%	17 235	24.7%	52 209	74.7%	16 317	71.5%	5.6%
Remuneration of councillors	8 277	8 406	2 037	24.6%	2 018	24.4%	1 971	23.4%	6 025	71.7%	2 104	75.8%	(6.3%)
Debt impairment	10 084	10 084	2 521	25.0%	2 521	25.0%	2 510	24.9%	7 552	74.9%	-	50.0%	(100.0%)
Depreciation and asset impairment	8 803	8 803	2 201	25.0%	2 201	25.0%	2 105	23.9%	6 506	73.9%	-	50.0%	(100.0%)
Finance charges	1 106	2 106	23	2.1%	31	2.8%	23	1.1%	77	3.7%	17	11.1%	38.6%
Bulk purchases	27 021	27 021	7 644	28.3%	5 900	21.8%	6 711	24.8%	20 254	75.0%	8 804	86.9%	(23.8%)
Other Materials	11 798	11 798	787	6.7%	896	7.6%	1 621	13.7%	3 304	28.0%	4 316	63.9%	(62.4%)
Contracted services	17 109	23 667	5 028	29.4%	5 999	35.1%	5 274	22.3%	16 301	68.9%	5 641	94.0%	(6.5%)
Transfers and grants	4 948	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	40 844	47 306	9 568	23.4%	13 912	34.1%	10 094	21.3%	33 574	71.0%	10 549	66.2%	(4.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(7 850)	(17 035)	12 319		5 461		9 099		26 879		(17 340)		
Transfers recognised - capital	65 640	68 476	11 144	17.0%	12 246	18.7%	23 918	34.9%	47 308	69.1%	4 575	45.4%	422.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	57 790	51 441	23 463		17 707		33 017		74 187		(12 765)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	57 790	51 441	23 463		17 707		33 017		74 187		(12 765)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	57 790	51 441	23 463		17 707		33 017		74 187		(12 765)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	57 790	51 441	23 463		17 707		33 017		74 187		(12 765)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	82 408	85 996	9 582	11.6%	11 401	13.8%	22 898	26.6%	43 882	51.0%	4 869	50.6%	370.3%
National Government	58 779	58 779	6 141	10.4%	9 037	15.4%	22 327	38.0%	37 505	63.8%	3 905	75.8%	471.7%
Provincial Government	6 861	9 867	3 216	46.9%	2 124	31.0%	376	3.8%	5 716	57.9%	253	21.6%	48.8%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	65 640	68 646	9 357	14.3%	11 161	17.0%	22 703	33.1%	43 221	63.0%	4 158	61.6%	446.0%
Borrowing	10 800	15 000	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 968	2 350	225	3.8%	240	4.0%	196	8.3%	661	28.1%	650	57.5%	(69.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	61	-	(100.0%)
Capital Expenditure Standard Classification	82 408	85 996	9 582	11.6%	11 401	13.8%	22 898	26.6%	43 882	51.0%	4 869	50.6%	370.3%
Governance and Administration	13 632	3 736	225	1.6%	240	1.8%	192	5.1%	657	17.6%	512	35.7%	(62.5%)
Executive & Council	900	1 386	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	2 500	135	-	-	-	-	-	-	-	-	13	3.3%	(100.0%)
Corporate Services	10 232	2 215	225	2.2%	240	2.3%	192	8.7%	657	29.7%	498	38.4%	(61.4%)
Community and Public Safety	900	3 775	-	-	847	94.1%	1 484	39.3%	2 331	61.8%	-	-	(100.0%)
Community & Social Services	350	225	-	-	847	242.0%	1 484	658.7%	2 331	1 034.6%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	550	3 550	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	40 815	53 378	5 716	14.0%	7 918	19.4%	13 714	25.7%	27 348	51.2%	3 556	41.2%	285.6%
Planning and Development	40 779	46 332	5 716	14.0%	7 300	17.9%	6 431	13.9%	19 447	42.0%	3 495	42.9%	84.0%
Road Transport	36	7 046	-	-	618	1 715.7%	7 283	103.4%	7 901	112.1%	61	3.0%	11 853.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	26 861	24 728	3 641	13.6%	2 396	8.9%	7 508	30.4%	13 545	54.8%	801	73.0%	837.6%
Electricity	26 861	22 928	3 641	13.6%	2 396	8.9%	7 508	32.7%	13 545	59.1%	801	78.1%	837.6%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	1 800	-	-	-	-	-	-	-	-	-	-	-
Other	200	379	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	238 207	232 319	78 913	33.1%	82 477	34.6%	65 409	28.2%	226 799	97.6%	101 078	111.7%	(35.3%)
Property rates, penalties and collection charges	16 482	16 482	3 508	21.3%	7 075	42.9%	5 456	33.1%	16 039	97.3%	8 424	74.3%	(35.2%)
Service charges	38 827	38 827	9 389	24.2%	9 965	25.7%	11 438	29.5%	30 793	79.3%	10 906	83.6%	4.9%
Other revenue	4 547	5 520	4 069	89.5%	9 353	205.7%	3 371	61.1%	16 793	304.2%	31 384	991.0%	(89.3%)
Government - operating	105 326	105 326	43 498	41.3%	31 488	29.9%	26 679	25.3%	101 665	96.5%	31 013	104.4%	(14.0%)
Government - capital	65 640	58 779	18 000	27.4%	24 000	36.6%	18 136	30.9%	60 136	102.3%	19 352	85.6%	(6.3%)
Interest	7 385	7 385	448	6.1%	596	8.1%	329	4.5%	1 373	18.6%	-	.6%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(154 607)	(165 983)	(108 627)	70.3%	(86 387)	55.9%	(99 046)	59.7%	(294 060)	177.2%	(64 840)	110.9%	52.8%
Suppliers and employees	(148 554)	(159 930)	(108 627)	73.1%	(86 238)	58.1%	(98 689)	61.7%	(293 554)	183.6%	(64 824)	114.0%	52.2%
Finance charges	(1 106)	(1 106)	-	-	-	-	-	-	-	-	(17)	1.6%	(100.0%)
Transfers and grants	(4 948)	(4 948)	-	-	(149)	3.0%	(357)	7.2%	(506)	10.2%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	83 600	66 336	(29 715)	(35.5%)	(3 910)	(4.7%)	(33 637)	(50.7%)	(67 262)	(101.4%)	36 238	113.7%	(192.8%)
Cash Flow from Investing Activities													
Receipts	-	-	49 160	-	33 594	-	49 481	-	132 236	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	49 160	-	18 557	-	-	-	67 717	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	15 037	-	49 481	-	64 519	-	-	-	(100.0%)
Payments	(74 658)	(77 331)	(9 582)	12.8%	(11 622)	15.6%	(21 734)	28.1%	(42 939)	55.5%	(4 869)	43.4%	346.4%
Capital assets	(74 658)	(77 331)	(9 582)	12.8%	(11 622)	15.6%	(21 734)	28.1%	(42 939)	55.5%	(4 869)	43.4%	346.4%
Net Cash from/(used) Investing Activities	(74 658)	(77 331)	39 578	(53.0%)	21 972	(29.4%)	27 747	(35.9%)	89 297	(115.5%)	(4 869)	50.8%	(669.9%)
Cash Flow from Financing Activities													
Receipts	3 050	15 000	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	3 050	15 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 470)	(4 000)	(1 052)	30.3%	(1 052)	30.3%	(1 071)	26.8%	(3 174)	79.4%	(472)	14.9%	126.7%
Repayment of borrowing	(3 470)	(4 000)	(1 052)	30.3%	(1 052)	30.3%	(1 071)	26.8%	(3 174)	79.4%	(472)	14.9%	126.7%
Net Cash from/(used) Financing Activities	(420)	11 000	(1 052)	250.3%	(1 052)	250.3%	(1 071)	(9.7%)	(3 174)	(28.9%)	(472)	(30.9%)	126.7%
Net Increase/(Decrease) in cash held	8 521	5	8 811	103.4%	17 010	199.6%	(6 961)	(153 454.2%)	18 861	415 803.8%	30 897	(1 500.8%)	(122.5%)
Cash/cash equivalents at the year begin:	10 564	9 774	9 774	92.5%	18 586	175.9%	35 596	364.2%	9 774	100.0%	20 869	100.1%	70.6%
Cash/cash equivalents at the year end:	19 085	9 779	18 586	97.4%	35 596	186.5%	28 635	292.8%	28 635	292.8%	51 766	490.0%	(44.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 932	45.4%	1 879	29.1%	295	4.6%	1 350	20.9%	6 456	4.6%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 302	2.8%	1 785	3.8%	1 381	2.9%	42 692	90.5%	47 160	33.8%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	734	1.9%	583	1.5%	588	1.5%	36 967	95.1%	38 873	27.9%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	45	4.7%	28	3.0%	27	2.8%	851	89.5%	951	.7%	-	-	-
Interest on Arrear Debtor Accounts	281	.8%	-	-	-	-	33 897	99.2%	34 178	24.5%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	144	1.2%	142	1.2%	140	1.2%	11 336	96.4%	11 762	8.4%	-	-	-
Total By Income Source	5 438	3.9%	4 417	3.2%	2 432	1.7%	127 091	91.2%	139 378	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(446)	(2.4%)	750	4.0%	599	3.2%	17 951	95.2%	18 853	13.5%	-	-	-
Commercial	3 079	30.0%	1 772	17.2%	334	3.2%	5 089	49.5%	10 273	7.4%	-	-	-
Households	2 228	2.3%	1 489	1.5%	1 144	1.2%	92 821	95.0%	97 682	70.1%	-	-	-
Other	578	4.6%	406	3.2%	355	2.8%	11 231	89.4%	12 569	9.0%	-	-	-
Total By Customer Group	5 438	3.9%	4 417	3.2%	2 432	1.7%	127 091	91.2%	139 378	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	939	69.0%	253	18.6%	156	11.5%	14	1.0%	1 362	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	939	69.0%	253	18.6%	156	11.5%	14	1.0%	1 362	100.0%

Contact Details

Municipal Manager	Mr MM Ndlela	034 413 1223
Financial Manager	R Mthethwa	034 413 1223

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ABAQULUSI (KZN263)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	456 794	423 283	118 045	25.8%	108 543	23.8%	103 797	24.5%	330 385	78.1%	141 268	84.0%	(26.5%)
Property rates	64 184	63 500	16 094	25.1%	16 203	25.2%	15 791	24.9%	48 087	75.7%	14 706	81.7%	7.4%
Property rates - penalties and collection charges	64	3 200	729	1 139.3%	511	799.0%	270	8.5%	1 510	47.2%	669	103.6%	(59.6%)
Service charges - electricity revenue	177 587	170 301	39 730	22.4%	39 893	22.5%	40 817	24.0%	120 440	70.7%	54 672	79.1%	(25.3%)
Service charges - water revenue	40 519	17 880	4 005	9.9%	2 537	6.3%	4 077	22.8%	10 619	59.4%	7 825	61.8%	(47.9%)
Service charges - sanitation revenue	26 428	25 000	5 509	20.8%	5 519	20.9%	5 488	22.0%	16 515	66.1%	5 590	79.0%	(1.8%)
Service charges - refuse revenue	19 496	19 100	4 786	24.5%	4 350	22.3%	4 621	24.2%	13 757	72.0%	4 398	79.5%	5.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 061	1 511	361	34.1%	117	11.1%	101	6.7%	580	38.4%	13 255	1 004.6%	(99.2%)
Interest earned - external investments	1 956	1 250	190	9.7%	110	5.6%	143	11.5%	443	35.5%	304	31.3%	(52.8%)
Interest earned - outstanding debtors	-	13	4	-	2	-	4	27.9%	10	74.8%	4	-	(4.7%)
Dividends received	-	-	-	-	467	-	-	-	467	-	-	-	-
Fines	1 599	1 108	152	9.5%	395	24.7%	326	29.4%	873	78.8%	3 477	127.9%	(90.6%)
Licences and permits	4 493	4 305	1 062	23.6%	862	19.2%	1 072	24.9%	2 995	69.6%	1 130	73.1%	(5.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	118 289	114 588	44 951	38.0%	36 967	31.3%	30 478	26.6%	112 396	98.1%	34 555	113.0%	(11.8%)
Other own revenue	1 118	1 528	364	32.6%	611	54.7%	610	39.9%	1 585	103.7%	685	8.5%	(11.0%)
Gains on disposal of PPE	-	-	109	-	-	-	-	-	109	-	-	-	-
Operating Expenditure	645 615	568 128	65 741	10.2%	141 999	22.0%	120 571	21.2%	328 310	57.8%	165 607	80.2%	(27.2%)
Employee related costs	151 944	132 275	159	.1%	31 689	20.9%	30 409	23.0%	62 258	47.1%	40 191	81.3%	(24.3%)
Remuneration of councillors	16 620	16 620	416	2.5%	2 772	16.7%	4 403	26.5%	7 591	45.7%	5 105	75.9%	(13.8%)
Debt impairment	7 461	-	-	-	1 865	25.0%	-	-	1 865	-	-	159.6%	-
Depreciation and asset impairment	110 958	82 931	-	-	20 330	18.3%	11 605	14.0%	31 935	38.5%	38 336	212.0%	(69.7%)
Finance charges	-	-	-	-	0	-	-	-	0	-	-	-	-
Bulk purchases	159 013	147 800	37 503	23.6%	29 268	18.4%	34 313	23.2%	101 083	68.4%	30 186	64.0%	13.7%
Other Materials	29 659	21 736	5 803	19.6%	2 961	10.0%	5 212	24.0%	13 977	64.3%	2 717	40.1%	91.8%
Contracted services	103 839	68 486	10 519	10.1%	12 400	11.9%	19 018	27.8%	41 937	61.2%	12 919	65.1%	47.2%
Transfers and grants	17 217	24 203	4 040	23.5%	3 181	18.5%	3 698	15.3%	10 919	45.1%	3 712	100.6%	(.4%)
Other expenditure	48 904	74 077	7 169	14.7%	37 533	76.7%	11 910	16.1%	56 612	76.4%	11 167	64.5%	6.7%
Loss on disposal of PPE	-	-	131	-	-	-	2	-	132	-	21 273	-	(100.0%)
Surplus/(Deficit)	(188 821)	(144 844)	52 305		(33 455)		(16 774)		2 075		(24 339)		
Transfers recognised - capital	56 078	45 000	-	-	-	-	-	-	-	-	-	85.3%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(132 743)	(99 844)	52 305		(33 455)		(16 774)		2 075		(24 339)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(132 743)	(99 844)	52 305		(33 455)		(16 774)		2 075		(24 339)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(132 743)	(99 844)	52 305		(33 455)		(16 774)		2 075		(24 339)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(132 743)	(99 844)	52 305		(33 455)		(16 774)		2 075		(24 339)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	70 617	70 617	-	-	-	-	869	1.2%	869	1.2%	4 421	125.4%	(80.4%)
National Government	55 078	55 078	-	-	-	-	-	-	-	-	4 315	134.9%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	55 078	55 078	-	-	-	-	-	-	-	-	4 315	151.5%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 539	15 539	-	-	-	-	869	5.6%	869	5.6%	106	3.8%	716.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	70 617	70 617	-	-	-	-	869	1.2%	869	1.2%	4 421	125.4%	(80.4%)
Governance and Administration	1 246	1 246	-	-	-	-	165	13.2%	165	13.2%	138	18.4%	19.5%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	426	426	-	-	-	-	19	4.4%	19	4.4%	44	13.3%	(57.6%)
Corporate Services	820	820	-	-	-	-	146	17.8%	146	17.8%	94	22.4%	55.9%
Community and Public Safety	1 372	1 372	-	-	-	-	477	34.7%	477	34.7%	16	1.0%	2 812.3%
Community & Social Services	1 269	1 269	-	-	-	-	460	36.2%	460	36.2%	16	1.4%	2 708.4%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	103	103	-	-	-	-	17	16.5%	17	16.5%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	35 462	35 462	-	-	-	-	54	.2%	54	.2%	3 742	153.0%	(98.6%)
Planning and Development	43	43	-	-	-	-	4	9.2%	4	9.2%	-	41.1%	(100.0%)
Road Transport	35 419	35 419	-	-	-	-	50	.1%	50	.1%	3 742	153.1%	(98.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	32 536	32 536	-	-	-	-	173	.5%	173	.5%	525	101.0%	(67.0%)
Electricity	29 000	29 000	-	-	-	-	144	.5%	144	.5%	574	118.0%	(75.0%)
Water	1 823	1 823	-	-	-	-	30	1.6%	30	1.6%	(71)	5.9%	(142.0%)
Waste Water Management	1 652	1 652	-	-	-	-	-	-	-	-	22	2.2%	(100.0%)
Waste Management	61	61	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	512 865	454 251	559 412	109.1%	117 353	22.9%	120 923	26.6%	797 687	175.6%	141 598	88.5%	(14.6%)
Property rates, penalties and collection charges	66 316	66 672	7 971	12.0%	16 797	25.3%	16 057	24.1%	40 826	61.2%	11 789	71.0%	36.2%
Service charges	265 030	223 227	43 101	16.3%	57 118	21.6%	55 002	24.6%	155 221	69.5%	49 153	70.1%	11.9%
Other revenue	9 881	8 967	500 943	5 069.6%	2 194	22.2%	1 969	22.0%	505 107	5 633.0%	51 453	482.2%	(96.2%)
Government - operating	114 588	115 213	(39 720)	(34.7%)	36 967	32.3%	31 527	27.4%	28 774	25.0%	20 099	106.2%	56.9%
Government - capital	55 078	39 078	56 476	102.5%	4 000	7.3%	16 078	41.1%	76 554	195.9%	8 744	58.6%	83.9%
Interest	1 972	1 094	(9 360)	(474.6%)	276	14.0%	288	26.4%	(8 795)	(803.6%)	360	30.2%	(19.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(494 428)	(437 033)	(505 098)	102.2%	(93 269)	18.9%	(122 257)	28.0%	(720 623)	164.9%	(114 659)	71.3%	6.6%
Suppliers and employees	(476 232)	(419 347)	(476 953)	100.2%	(88 702)	18.6%	(118 413)	28.2%	(684 068)	163.1%	(109 741)	70.7%	7.9%
Finance charges	(959)	(81)	(5)	.5%	(81)	8.4%	(5)	6.7%	(91)	112.4%	-	-	(100.0%)
Transfers and grants	(17 237)	(17 605)	(28 140)	163.3%	(4 486)	26.0%	(3 838)	21.8%	(36 464)	207.1%	(4 918)	92.7%	(22.0%)
Net Cash from/(used) Operating Activities	18 437	17 219	54 314	294.6%	24 084	130.6%	(1 334)	(7.7%)	77 064	447.6%	26 939	322.6%	(105.0%)
Cash Flow from Investing Activities													
Receipts	-	-	26	-	-	-	-	-	26	-	-	-	-
Proceeds on disposal of PPE	-	-	26	-	-	-	-	-	26	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(55 078)	(16 521)	-	-	(5 671)	10.3%	(12)	.1%	(5 683)	34.4%	(3 463)	67.5%	(99.6%)
Capital assets	(55 078)	(16 521)	-	-	(5 671)	10.3%	(12)	.1%	(5 683)	34.4%	(3 463)	67.5%	(99.6%)
Net Cash from/(used) Investing Activities	(55 078)	(16 521)	26	-	(5 671)	10.3%	(12)	.1%	(5 657)	34.2%	(3 463)	67.5%	(99.6%)
Cash Flow from Financing Activities													
Receipts	-	153	-	-	-	-	153	100.0%	153	100.0%	42	-	269.0%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	153	-	-	-	-	153	100.0%	153	100.0%	42	-	269.0%
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	153	-	-	-	-	153	100.0%	153	100.0%	42	-	269.0%
Net Increase/(Decrease) in cash held	(36 641)	851	54 340	(148.3%)	18 413	(50.3%)	(1 193)	(140.2%)	71 560	8 405.5%	23 517	(197.0%)	(105.1%)
Cash/cash equivalents at the year begin:	36 636	-	36 608	99.9%	90 948	248.2%	109 361	-	36 608	-	39 368	-	177.8%
Cash/cash equivalents at the year end:	(61 196)	851	90 948	(148.6%)	109 361	(178.7%)	108 168	12 705.5%	108 168	12 705.5%	62 885	(197.8%)	72.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 191	7.0%	240	1.4%	240	1.4%	15 399	90.2%	17 070	13.9%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 426	60.0%	605	4.9%	296	2.4%	4 053	32.7%	12 380	10.1%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 725	11.6%	2 402	5.9%	1 118	2.7%	32 515	79.8%	40 761	33.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 257	6.6%	547	2.9%	732	3.9%	16 434	86.6%	18 970	15.4%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 036	7.1%	392	2.7%	556	3.8%	12 560	86.4%	14 544	11.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	279	3.1%	274	3.0%	266	3.0%	8 165	90.9%	8 985	7.3%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 304	12.5%	(88)	(.9%)	228	2.2%	8 958	86.1%	10 402	8.4%	-	-	-
Total By Income Source	17 218	14.0%	4 372	3.6%	3 437	2.8%	98 085	79.7%	123 112	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	3 216	189.2%	1 311	77.1%	193	11.4%	(3 021)	(177.7%)	1 700	1.4%	-	-	-
Commercial	8 298	25.1%	1 126	3.4%	924	2.8%	22 735	68.7%	33 084	26.9%	-	-	-
Households	5 514	6.8%	1 780	2.2%	2 177	2.7%	71 261	88.3%	80 732	65.6%	-	-	-
Other	189	2.5%	155	2.0%	143	1.9%	7 110	93.6%	7 596	6.2%	-	-	-
Total By Customer Group	17 218	14.0%	4 372	3.6%	3 437	2.8%	98 085	79.7%	123 112	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	11 598	100.0%	-	-	-	-	-	-	11 598	23.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 693	100.0%	-	-	-	-	-	-	1 693	3.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 526	100.0%	-	-	-	-	-	-	1 526	3.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 451	100.0%	-	-	-	-	-	-	14 451	29.6%
Auditor-General	2	100.0%	-	-	-	-	-	-	2	-
Other	19 585	100.0%	-	-	-	-	-	-	19 585	40.1%
Total	48 855	100.0%	-	-	-	-	-	-	48 855	100.0%

Contact Details

Municipal Manager	Mr HD Zulu (Acting)	034 982 2133
Financial Manager	Mr H.A. Mahomed	034 982 2133

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NONGOMA (KZN265)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	153 549	153 549	65 435	42.6%	46 613	30.4%	35 558	23.2%	147 607	96.1%	36 991	92.5%	(3.9%)
Property rates	20 939	20 939	12 073	57.7%	2 429	11.6%	2 466	11.8%	16 968	81.0%	2 422	80.0%	1.8%
Property rates - penalties and collection charges	2 810	2 810	583	20.7%	668	23.8%	635	22.6%	1 886	67.1%	-	-	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 790	1 790	432	24.1%	431	24.1%	431	24.1%	1 294	72.3%	419	75.6%	3.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	122	122	33	26.6%	15	12.5%	57	46.8%	105	85.9%	25	98.3%	127.7%
Interest earned - external investments	1 720	1 720	539	31.4%	345	20.1%	422	24.5%	1 307	76.0%	525	82.6%	(19.6%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	438	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	282	282	67	24.0%	37	13.1%	67	23.9%	172	61.0%	21	53.2%	219.5%
Licences and permits	715	715	197	27.6%	197	27.6%	234	32.7%	628	87.8%	216	82.0%	8.3%
Agency services	-	-	-	-	-	-	0	-	0	-	-	-	(100.0%)
Transfers recognised - operational	124 761	124 761	51 484	41.3%	42 370	34.0%	31 047	24.9%	124 901	100.1%	32 685	95.3%	(5.0%)
Other own revenue	410	410	27	6.6%	121	29.4%	196	47.9%	344	83.9%	240	119.8%	(18.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	147 899	147 899	36 093	24.4%	44 987	30.4%	39 572	26.8%	120 652	81.6%	33 118	66.2%	19.5%
Employee related costs	65 755	65 755	16 583	25.2%	18 872	28.7%	19 272	29.3%	54 727	83.2%	16 257	77.3%	18.5%
Remuneration of councillors	12 716	12 716	3 068	24.1%	3 134	24.6%	3 763	29.6%	9 965	78.4%	3 719	70.3%	1.2%
Debt impairment	1 760	1 760	-	-	147	8.3%	-	-	147	8.3%	-	-	-
Depreciation and asset impairment	10 151	10 151	-	-	846	8.3%	-	-	846	8.3%	2 348	54.0%	(100.0%)
Finance charges	482	482	1	.2%	1	.2%	1	.3%	3	.7%	4	1 998.8%	(70.1%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	17 795	17 795	3 998	22.5%	5 308	29.8%	4 546	25.5%	13 852	77.8%	3 379	53.1%	34.5%
Transfers and grants	217	217	602	277.1%	495	228.0%	495	228.2%	1 592	733.2%	215	29.8%	130.7%
Other expenditure	39 023	39 023	11 825	30.3%	16 183	41.5%	11 495	29.5%	39 504	101.2%	7 160	59.0%	60.6%
Loss on disposal of PPE	-	-	16	-	-	-	-	-	16	-	37	2.0%	(100.0%)
Surplus/(Deficit)	5 651	5 651	29 343		1 627		(4 015)		26 955		3 872		
Transfers recognised - capital	44 417	44 417	22 782	51.3%	14 706	33.1%	3 711	8.4%	41 198	92.8%	8 406	80.2%	(55.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	50 068	50 068	52 124		16 333		(304)		68 153		12 279		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	50 068	50 068	52 124		16 333		(304)		68 153		12 279		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	50 068	50 068	52 124		16 333		(304)		68 153		12 279		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	50 068	50 068	52 124		16 333		(304)		68 153		12 279		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	54 167	54 167	21 162	39.1%	14 734	27.2%	6 242	11.5%	42 138	77.8%	9 382	67.7%	(33.5%)
National Government	44 417	44 417	18 684	42.1%	14 166	31.9%	3 305	7.4%	36 155	81.4%	8 205	71.6%	(59.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 417	44 417	18 684	42.1%	14 166	31.9%	3 305	7.4%	36 155	81.4%	8 205	71.6%	(59.7%)
Borrowing	5 950	5 950	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 800	3 800	2 478	65.2%	568	15.0%	2 937	77.3%	5 983	157.5%	1 177	38.3%	149.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	54 167	54 167	21 162	39.1%	14 734	27.2%	6 242	11.5%	42 138	77.8%	9 382	67.7%	(33.5%)
Governance and Administration	1 485	1 485	42	2.9%	-	-	115	7.8%	158	10.6%	373	193.3%	(69.1%)
Executive & Council	76	76	-	-	-	-	14	18.9%	14	18.9%	65	40.6%	(77.9%)
Budget & Treasury Office	72	72	37	51.2%	-	-	56	78.0%	93	129.2%	307	852.4%	(81.7%)
Corporate Services	1 337	1 337	6	.4%	-	-	45	3.4%	50	3.8%	2	128.3%	2 886.7%
Community and Public Safety	3 255	3 255	-	-	533	16.4%	2 182	67.0%	2 715	83.4%	470	95.6%	364.6%
Community & Social Services	2 955	2 955	-	-	473	16.0%	2 130	72.1%	2 603	88.1%	110	34.1%	1 842.4%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	300	300	-	-	59	19.8%	52	17.3%	111	37.2%	360	171.0%	(85.6%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	47 737	47 737	20 380	42.7%	14 166	29.7%	3 315	6.9%	37 860	79.3%	8 539	67.5%	(61.2%)
Planning and Development	47 737	47 737	148	.3%	-	-	-	-	148	.3%	444	1.7%	(100.0%)
Road Transport	-	-	20 232	-	14 166	-	3 315	-	37 712	-	8 095	-	(59.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 690	1 690	740	43.8%	35	2.1%	630	37.3%	1 406	83.2%	-	-	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 690	1 690	740	43.8%	35	2.1%	630	37.3%	1 406	83.2%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	189 699	189 699	79 491	41.9%	67 334	35.5%	40 987	21.6%	187 812	99.0%	44 425	81.3%	(7.7%)
Property rates, penalties and collection charges	16 624	16 624	1 794	10.8%	7 637	45.9%	3 282	19.7%	12 713	76.5%	7 904	69.9%	(58.5%)
Service charges	895	895	127	14.2%	209	23.3%	197	22.0%	533	59.6%	230	63.2%	(14.5%)
Other revenue	1 281	1 281	494	38.6%	882	68.8%	4 492	350.6%	5 869	458.0%	706	110.9%	536.7%
Government - operating	124 761	124 761	52 536	42.1%	40 844	32.7%	30 593	24.5%	123 973	99.4%	32 259	96.5%	(5.2%)
Government - capital	44 417	44 417	24 000	54.0%	17 417	39.2%	2 000	4.5%	43 417	97.7%	2 800	39.6%	(28.6%)
Interest	1 720	1 720	539	31.4%	345	20.1%	422	24.5%	1 307	76.0%	526	82.6%	(19.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(135 988)	(135 988)	(39 131)	28.8%	(40 619)	29.9%	(33 607)	24.7%	(113 356)	83.4%	(31 859)	74.0%	5.5%
Suppliers and employees	(135 289)	(135 289)	(39 130)	28.9%	(40 618)	30.0%	(33 607)	24.8%	(113 355)	83.8%	(31 855)	73.8%	5.5%
Finance charges	(482)	(482)	(1)	.1%	(0)	-	-	-	(1)	.2%	(4)	1 998.7%	(100.0%)
Transfers and grants	(217)	(217)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	53 711	53 711	40 360	75.1%	26 716	49.7%	7 380	13.7%	74 456	138.6%	12 566	98.6%	(41.3%)
Cash Flow from Investing Activities													
Receipts	322	322	3 585	1 112.1%	4 920	1 526.4%	1 000	310.3%	9 504	2 948.8%	13 256	-	(92.5%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	3 585	-	4 920	-	1 000	-	9 504	-	3 565	-	(71.9%)
Decrease in other non-current receivables	322	322	-	-	-	-	-	-	-	-	9 691	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(54 167)	(54 167)	(25 302)	46.7%	(15 769)	29.1%	(7 658)	14.1%	(48 730)	90.0%	(10 735)	59.1%	(28.7%)
Capital assets	(54 167)	(54 167)	(25 302)	46.7%	(15 769)	29.1%	(7 658)	14.1%	(48 730)	90.0%	(10 735)	59.1%	(28.7%)
Net Cash from/(used) Investing Activities	(53 845)	(53 845)	(21 717)	40.3%	(10 849)	20.1%	(6 658)	12.4%	(39 225)	72.8%	2 521	18.3%	(364.1%)
Cash Flow from Financing Activities													
Receipts	5 950	5 950	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	5 950	5 950	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 524)	(1 524)	(54)	3.5%	-	-	-	-	(54)	3.5%	(77)	68.1%	(100.0%)
Repayment of borrowing	(1 524)	(1 524)	(54)	3.5%	-	-	-	-	(54)	3.5%	(77)	68.1%	(100.0%)
Net Cash from/(used) Financing Activities	4 426	4 426	(54)	(1.2%)	-	-	-	-	(54)	(1.2%)	(77)	68.1%	(100.0%)
Net Increase/(Decrease) in cash held	4 292	4 292	18 589	433.1%	15 866	369.6%	722	16.8%	35 177	819.5%	15 010	(891.1%)	(95.2%)
Cash/cash equivalents at the year begin:	11 483	11 483	6 509	56.7%	25 097	218.6%	40 964	356.7%	6 509	56.7%	45 563	100.0%	(10.1%)
Cash/cash equivalents at the year end:	15 775	15 775	25 097	159.1%	40 964	259.7%	41 685	264.2%	41 685	264.2%	60 573	569.3%	(31.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(298)	(1.7%)	183	1.0%	(742)	(4.3%)	18 299	104.9%	17 443	44.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	102	1.0%	113	1.2%	96	1.0%	9 443	96.8%	9 754	24.6%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	.9%	0	.1%	(3)	(1.8%)	160	100.8%	158	.4%	-	-	-
Interest on Arrear Debtor Accounts	211	1.8%	213	1.8%	211	1.8%	11 295	94.7%	11 930	30.1%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	292	100.0%	292	.7%	-	-	-
Total By Income Source	17	-	509	1.3%	(438)	(1.1%)	39 489	99.8%	39 577	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	502	2.6%	958	4.9%	(801)	(4.1%)	18 951	96.6%	19 610	49.5%	-	-	-
Commercial	(362)	(1.7%)	(403)	(1.9%)	379	1.8%	21 458	101.8%	21 073	53.2%	-	-	-
Households	(6)	(.1%)	(17)	(.2%)	(0)	-	9 958	100.2%	9 934	25.1%	-	-	-
Other	(117)	1.1%	(29)	.3%	(15)	.1%	(10 879)	98.5%	(11 040)	(27.9%)	-	-	-
Total By Customer Group	17	-	509	1.3%	(438)	(1.1%)	39 489	99.8%	39 577	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	1 070	100.0%	1 070	38.2%
Bulk Water	-	-	-	-	-	-	0	100.0%	0	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 733	100.0%	-	-	-	-	-	-	1 733	61.8%
Total	1 733	61.8%	-	-	-	-	1 070	38.2%	2 802	100.0%

Contact Details

Municipal Manager	Mr B E Ntanzi	035 831 7500
Financial Manager	Mr M P E Mthembu	035 831 7519

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ULUNDI (KZN266)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	228 734	228 734	106 355	46.5%	79 245	34.6%	59 021	25.8%	244 622	106.9%	52 917	64.5%	11.5%
Property rates	55 412	55 412	37 380	67.5%	22 378	40.4%	6 154	11.1%	65 912	119.0%	5 388	81.9%	14.2%
Property rates - penalties and collection charges	1 593	1 593	2 519	158.1%	3 160	198.4%	1 332	83.6%	7 010	440.1%	28	83.3%	4 721.9%
Service charges - electricity revenue	119 186	119 186	10 339	8.7%	8 800	7.4%	15 978	13.4%	35 118	29.5%	10 898	29.4%	46.6%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	1 865	-	1 229	-	1 769	-	4 863	-	1 758	72.5%	.6%
Service charges - other	6 839	6 839	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 511	1 511	292	19.4%	218	14.4%	259	17.1%	769	50.9%	224	58.9%	15.7%
Interest earned - external investments	1 000	1 000	299	29.9%	94	9.4%	125	12.5%	519	51.9%	136	170.4%	(7.7%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 000	4 000	572	14.3%	585	14.6%	611	15.3%	1 769	44.2%	822	120.2%	(25.6%)
Licences and permits	3 100	3 100	738	23.8%	646	20.8%	670	21.6%	2 054	66.3%	625	60.9%	7.2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	29 146	29 146	51 858	177.9%	41 487	142.3%	31 353	107.6%	124 698	427.8%	32 106	86.9%	(2.3%)
Other own revenue	5 947	5 947	492	8.3%	648	10.9%	769	12.9%	1 909	32.1%	933	37.7%	(17.6%)
Gains on disposal of PPE	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	325 330	325 330	110 334	33.9%	82 253	25.3%	94 239	29.0%	286 825	88.2%	78 993	49.7%	19.3%
Employee related costs	107 062	107 062	27 703	25.9%	28 193	26.3%	20 290	19.0%	76 187	71.2%	25 472	63.6%	(20.3%)
Remuneration of councillors	14 953	14 953	3 085	20.6%	2 834	19.0%	2 303	15.4%	8 223	55.0%	3 576	67.4%	(35.6%)
Debt impairment	2 145	2 145	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	71 329	71 329	-	-	-	-	6 470	9.1%	6 470	9.1%	6 674	8.2%	(3.0%)
Finance charges	200	200	-	-	-	-	-	-	-	-	4 579	2 861.8%	(100.0%)
Bulk purchases	60 000	60 000	18 069	30.1%	14 844	24.7%	14 209	23.7%	47 123	78.5%	9 493	35.8%	49.7%
Other Materials	-	-	691	-	378	-	59	-	1 127	-	277	-	(78.7%)
Contracted services	38 574	38 574	16 286	42.2%	4 084	10.6%	(1 880)	(4.9%)	18 490	47.9%	8 578	23.4%	(121.9%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	2 586	-	(100.0%)
Other expenditure	31 067	31 067	44 500	143.2%	31 919	102.7%	52 787	169.9%	129 205	415.9%	17 759	157.1%	197.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(96 596)	(96 596)	(3 978)		(3 008)		(35 218)		(42 204)		(26 076)		
Transfers recognised - capital	29 492	29 492	23 700	80.4%	-	-	-	-	23 700	80.4%	-	89.0%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(67 104)	(67 104)	19 722		(3 008)		(35 218)		(18 504)		(26 076)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(67 104)	(67 104)	19 722		(3 008)		(35 218)		(18 504)		(26 076)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(67 104)	(67 104)	19 722		(3 008)		(35 218)		(18 504)		(26 076)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(67 104)	(67 104)	19 722		(3 008)		(35 218)		(18 504)		(26 076)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	61 105	55 492	36 059	59.0%	33 629	55.0%	9 215	16.6%	78 903	142.2%	1 790	91.4%	414.9%
National Government	54 492	54 492	36 059	66.2%	33 629	61.7%	9 215	16.9%	78 903	144.8%	1 790	109.8%	414.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	54 492	54 492	36 059	66.2%	33 629	61.7%	9 215	16.9%	78 903	144.8%	1 790	109.8%	414.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 613	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	1 000	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	61 105	55 492	36 059	59.0%	33 629	55.0%	9 215	16.6%	78 903	142.2%	1 790	91.4%	414.9%
Governance and Administration	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	16 635	16 635	8 460	50.9%	2 815	16.9%	2 115	12.7%	13 390	80.5%	1 543	59.8%	37.1%
Community & Social Services	-	16 635	8 460	-	2 815	-	2 115	12.7%	13 390	80.5%	893	49.6%	136.9%
Sport And Recreation	12 727	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	3 908	-	-	-	-	-	-	-	-	-	650	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 765	11 152	4 130	24.6%	8 349	49.8%	4 732	42.4%	17 212	154.3%	-	77.0%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	16 765	11 152	4 130	24.6%	8 349	49.8%	4 732	42.4%	17 212	154.3%	-	77.0%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	26 705	26 705	23 468	87.9%	22 465	84.1%	2 368	8.9%	48 300	180.9%	247	148.3%	858.9%
Electricity	26 705	26 705	23 468	87.9%	22 465	84.1%	2 368	8.9%	48 300	180.9%	247	148.3%	858.9%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	251 853	333 755	99 436	39.5%	93 736	37.2%	62 920	18.9%	256 092	76.7%	64 452	54.8%	(2.4%)
Property rates, penalties and collection charges	37 496	55 569	8 387	22.4%	26 161	69.8%	8 438	15.2%	42 986	77.4%	7 847	59.9%	7.5%
Service charges	29 791	79 165	11 347	38.1%	10 354	34.8%	17 927	22.6%	39 629	50.1%	12 802	23.1%	40.0%
Other revenue	13 493	14 583	2 094	15.5%	2 127	15.8%	2 276	15.6%	6 498	44.6%	2 603	73.0%	(12.6%)
Government - operating	115 726	129 164	53 608	46.3%	41 000	35.4%	31 353	24.3%	125 961	97.5%	32 106	66.9%	(2.3%)
Government - capital	54 490	54 490	23 700	43.5%	14 000	25.7%	2 800	5.1%	40 500	74.3%	8 957	108.9%	(68.7%)
Interest	857	784	299	34.9%	94	11.0%	125	16.0%	519	66.2%	136	160.2%	(7.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(273 955)	(278 067)	(110 334)	40.3%	(82 253)	30.0%	(103 593)	37.3%	(296 180)	106.5%	(65 155)	72.2%	59.0%
Suppliers and employees	(190 487)	(278 067)	(110 334)	57.9%	(82 253)	43.2%	(103 593)	37.3%	(296 180)	106.5%	(65 155)	72.2%	59.0%
Finance charges	(55 000)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(28 468)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(22 102)	55 688	(10 897)	49.3%	11 483	(52.0%)	(40 674)	(73.0%)	(40 088)	(72.0%)	(703)	(38.5%)	5 681.6%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(56 326)	(55 534)	-	-	-	-	-	-	-	-	(1 438)	99.7%	(100.0%)
Capital assets	(56 326)	(55 534)	-	-	-	-	-	-	-	-	(1 438)	99.7%	(100.0%)
Net Cash from/(used) Investing Activities	(56 326)	(55 534)	-	-	-	-	-	-	-	-	(1 438)	99.7%	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(78 428)	154	(10 897)	13.9%	11 483	(14.6%)	(40 674)	(26 487.0%)	(40 088)	(26 105.4%)	(2 142)	(2 305.7%)	1 798.9%
Cash/cash equivalents at the year begin:	4 246	4 246	826	19.4%	(10 072)	(237.2%)	1 412	33.2%	826	19.4%	(70 208)	30.5%	(102.0%)
Cash/cash equivalents at the year end:	(74 182)	4 400	(10 072)	13.6%	1 412	(1.9%)	(39 262)	(892.4%)	(39 262)	(892.4%)	(72 350)	(487.1%)	(45.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	1 018	100.0%	1 018	1.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 685	32.0%	3 315	28.8%	(5)	-	4 512	39.2%	11 507	11.2%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 682	2.5%	939	1.4%	(37)	(.1%)	64 464	96.1%	67 049	65.4%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	674	100.0%	674	.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	568	6.3%	868	9.6%	(4)	-	7 570	84.1%	9 002	8.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	42	6.2%	75	11.1%	(1)	(.1%)	562	82.9%	678	.7%	-	-	-
Interest on Arrear Debtor Accounts	-	-	287	1.8%	-	-	15 930	98.2%	16 218	15.8%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 661)	46.3%	(102)	2.8%	(43)	1.2%	(1 782)	49.7%	(3 588)	(3.5%)	-	-	-
Total By Income Source	4 316	4.2%	5 383	5.2%	(90)	(.1%)	92 948	90.6%	102 557	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	358	1.9%	351	1.9%	7	-	17 947	96.2%	18 663	18.2%	-	-	-
Commercial	1 400	6.7%	(99)	(.5%)	(9)	-	19 659	93.8%	20 952	20.4%	-	-	-
Households	213	.5%	1 829	4.0%	(47)	(.1%)	43 416	95.6%	45 411	44.3%	-	-	-
Other	2 345	13.4%	3 302	18.8%	(40)	(.2%)	11 925	68.0%	17 532	17.1%	-	-	-
Total By Customer Group	4 316	4.2%	5 383	5.2%	(90)	(.1%)	92 948	90.6%	102 557	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	5 953	10.3%	10 955	18.9%	5 717	9.9%	35 268	60.9%	57 893	100.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(3)	2.9%	(3)	3.3%	-	-	(86)	93.8%	(91)	(.2%)
Total	5 950	10.3%	10 953	18.9%	5 717	9.9%	35 182	60.9%	57 802	100.0%

Contact Details

Municipal Manager	Mr N.G. Zulu	035 874 5807
Financial Manager	Mr J.H. Mhlongo	035 874 5102

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ZULULAND (DC26)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	464 045	486 625	153 253	33.0%	126 073	27.2%	99 020	20.3%	378 346	77.7%	95 644	78.4%	3.5%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	13 851	14 257	3 081	22.2%	3 841	27.7%	5 828	40.9%	12 750	89.4%	3 859	70.4%	51.0%
Service charges - sanitation revenue	5 380	6 825	1 673	31.1%	1 676	31.2%	1 874	27.5%	5 222	76.5%	1 263	86.3%	48.4%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	88	102	-	-	42	48.3%	34	33.5%	77	75.1%	32	55.3%	7.5%
Interest earned - external investments	2 000	4 800	1 203	60.2%	677	33.8%	2 021	42.1%	3 901	81.3%	782	96.5%	158.5%
Interest earned - outstanding debtors	-	80	20	-	20	-	21	26.8%	61	76.2%	8	-	181.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	355 019	354 619	147 086	41.4%	119 631	33.7%	89 002	25.1%	355 719	100.3%	88 956	101.6%	.1%
Other own revenue	87 708	105 941	190	.2%	186	.2%	239	.2%	616	.6%	745	2.7%	(67.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	462 345	480 104	125 205	27.1%	119 748	25.9%	147 722	30.8%	392 676	81.8%	113 844	82.5%	29.8%
Employee related costs	153 508	161 955	41 078	26.8%	42 015	27.4%	42 341	26.1%	125 433	77.4%	40 353	79.4%	4.9%
Remuneration of councillors	6 401	6 701	1 516	23.7%	1 743	27.2%	1 824	27.2%	5 083	75.9%	1 858	80.3%	(1.8%)
Debt impairment	3 594	3 594	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	45 761	45 761	-	-	-	-	40 516	88.5%	40 516	88.5%	10 391	31.9%	289.9%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	79 865	79 865	25 729	32.2%	18 765	23.5%	24 165	30.3%	68 659	86.0%	15 913	65.4%	51.9%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	47 699	47 699	9 038	18.9%	9 819	20.6%	8 849	18.6%	27 706	58.1%	8 751	61.9%	1.1%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	125 517	134 529	47 845	38.1%	47 406	37.8%	30 027	22.3%	125 278	93.1%	36 579	120.6%	(17.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 700	6 521	28 048		6 325		(48 702)		(14 330)		(18 201)		
Transfers recognised - capital	437 625	466 869	152 856	34.9%	220 108	50.3%	120 731	25.9%	493 695	105.7%	204 757	100.1%	(41.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	439 325	473 390	180 904		226 433		72 029		479 365		186 556		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	439 325	473 390	180 904		226 433		72 029		479 365		186 556		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	439 325	473 390	180 904		226 433		72 029		479 365		186 556		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	439 325	473 390	180 904		226 433		72 029		479 365		186 556		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	439 325	474 390	162 008	36.9%	120 891	27.5%	75 888	16.0%	358 786	75.6%	119 033	65.2%	(36.2%)
National Government	437 625	467 039	161 925	37.0%	119 195	27.2%	75 582	16.2%	356 702	76.4%	117 724	65.3%	(35.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	437 625	467 039	161 925	37.0%	119 195	27.2%	75 582	16.2%	356 702	76.4%	117 724	65.5%	(35.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 700	7 351	84	4.9%	1 695	99.7%	306	4.2%	2 085	28.4%	1 309	36.6%	(76.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	439 325	474 390	162 008	36.9%	120 891	27.5%	75 888	16.0%	358 786	75.6%	119 033	65.2%	(36.2%)
Governance and Administration	1 500	6 300	84	5.6%	1 686	112.4%	306	4.9%	2 075	32.9%	(5)	17.4%	(6 195.5%)
Executive & Council	-	2 000	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 500	1 800	84	5.6%	270	18.0%	306	17.0%	659	36.6%	(169)	10.7%	(281.4%)
Corporate Services	-	2 500	-	-	1 417	-	-	-	1 417	56.7%	164	47.8%	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 229	2 229	178	8.0%	731	32.8%	362	16.2%	1 271	57.0%	1 116	73.3%	(67.6%)
Planning and Development	2 229	2 229	178	8.0%	731	32.8%	362	16.2%	1 271	57.0%	1 116	73.3%	(67.6%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	435 596	465 861	161 747	37.1%	118 473	27.2%	75 220	16.1%	355 440	76.3%	117 922	65.2%	(36.2%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	435 596	465 861	161 747	37.1%	118 473	27.2%	75 220	16.1%	355 440	76.3%	117 922	65.2%	(36.2%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	871 962	903 409	272 041	31.2%	330 323	37.9%	214 647	23.8%	817 012	90.4%	193 019	81.0%	11.2%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	19 230	20 533	3 868	20.1%	2 822	14.7%	2 689	13.1%	9 379	45.7%	3 717	55.8%	(27.7%)
Other revenue	58 088	56 508	190	.3%	248	.4%	183	.3%	621	1.1%	5 337	63.3%	(96.6%)
Government - operating	355 019	354 619	147 090	41.4%	119 631	33.7%	89 002	25.1%	355 723	100.3%	119 154	110.8%	(25.3%)
Government - capital	437 625	466 869	120 135	27.5%	206 938	47.3%	120 731	25.9%	447 804	95.9%	64 113	65.7%	88.3%
Interest	2 000	4 880	758	37.9%	684	34.2%	2 043	41.9%	3 485	71.4%	697	88.7%	193.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(386 233)	(396 992)	(185 235)	48.0%	(248 986)	64.5%	(119 502)	30.1%	(553 722)	139.5%	(183 690)	114.2%	(34.9%)
Suppliers and employees	(386 233)	(396 992)	(185 235)	48.0%	(248 986)	64.5%	(119 502)	30.1%	(553 722)	139.5%	(128 544)	100.8%	(7.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	(55 146)	3 555.5%	(100.0%)
Net Cash from/(used) Operating Activities	485 729	506 417	86 807	17.9%	81 338	16.7%	95 145	18.8%	263 289	52.0%	9 329	56.8%	919.9%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	20 000	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	20 000	-	(100.0%)
Payments	(439 325)	(473 390)	(128 203)	29.2%	(97 658)	22.2%	(73 046)	15.4%	(298 907)	63.1%	(100 806)	62.7%	(27.5%)
Capital assets	(439 325)	(473 390)	(128 203)	29.2%	(97 658)	22.2%	(73 046)	15.4%	(298 907)	63.1%	(100 806)	62.7%	(27.5%)
Net Cash from/(used) Investing Activities	(439 325)	(473 390)	(128 203)	29.2%	(97 658)	22.2%	(73 046)	15.4%	(298 907)	63.1%	(80 806)	58.5%	(9.6%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	46 404	33 027	(41 396)	(89.2%)	(16 321)	(35.2%)	22 099	66.9%	(35 618)	(107.8%)	(71 477)	44.6%	(130.9%)
Cash/cash equivalents at the year begin:	(45 481)	(45 481)	3 844	(8.5%)	(37 552)	82.6%	(53 872)	118.5%	3 844	(8.5%)	57 131	827.2%	(194.3%)
Cash/cash equivalents at the year end:	923	(12 454)	(37 552)	(4 069.0%)	(53 872)	(5 837.5%)	(31 773)	255.1%	(31 773)	255.1%	(14 346)	(22.3%)	121.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	4 336	7.0%	1 417	2.3%	1 082	1.7%	55 435	89.0%	62 270	74.7%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	591	2.8%	567	2.7%	430	2.0%	19 404	92.4%	20 992	25.2%	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	7	8.9%	7	8.8%	7	8.7%	60	73.7%	81	.1%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	4 934	5.9%	1 991	2.4%	1 519	1.8%	74 899	89.9%	83 343	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	538	9.5%	582	10.2%	239	4.2%	4 318	76.1%	5 677	6.8%	-	-	-
Commercial	280	11.4%	108	4.4%	53	2.2%	2 009	82.0%	2 451	2.9%	-	-	-
Households	3 956	5.7%	1 090	1.6%	1 096	1.6%	63 277	91.2%	69 420	83.3%	-	-	-
Other	159	2.7%	212	3.7%	130	2.2%	5 295	91.4%	5 795	7.0%	-	-	-
Total By Customer Group	4 934	5.9%	1 991	2.4%	1 519	1.8%	74 899	89.9%	83 343	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 808	31.4%	732	12.7%	492	8.6%	2 723	47.3%	5 755	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 808	31.4%	732	12.7%	492	8.6%	2 723	47.3%	5 755	100.0%

Contact Details

Municipal Manager	Mr J H de Klerk	035 874 5504
Financial Manager	Mr Mr SB Nkosi	035 874 5506

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLABUYALINGANA (KZN271)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	164 183	164 183	59 235	36.1%	43 251	26.3%	49 803	30.3%	152 289	92.8%	39 401	95.2%	26.4%
Property rates	21 434	21 434	4 611	21.5%	4 703	21.9%	4 703	21.9%	14 017	65.4%	4 299	75.7%	9.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 922	1 922	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	50	-	50	-	31	-	132	-	50	75.0%	(38.1%)
Rental of facilities and equipment	243	243	67	27.5%	62	25.7%	62	25.7%	192	78.9%	62	59.9%	1.3%
Interest earned - external investments	5 942	5 942	1 087	18.3%	868	14.6%	938	15.8%	2 893	48.7%	1 761	86.1%	(46.7%)
Interest earned - outstanding debtors	212	212	221	104.2%	213	100.5%	228	107.5%	662	312.2%	-	12.0%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 915	1 915	-	-	238	12.4%	-	-	238	12.4%	390	109.9%	(100.0%)
Licences and permits	4 083	4 083	1 071	26.2%	944	23.1%	729	17.9%	2 744	67.2%	980	71.9%	(25.6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	128 152	128 152	52 086	40.6%	35 984	28.1%	42 768	33.4%	130 837	102.1%	31 760	99.4%	34.7%
Other own revenue	280	280	43	15.3%	189	67.5%	344	122.8%	575	205.5%	98	90.7%	251.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	211 551	211 551	35 969	17.0%	44 416	21.0%	26 915	12.7%	107 300	50.7%	29 965	54.3%	(10.2%)
Employee related costs	47 269	47 269	9 967	21.1%	13 170	27.9%	11 938	25.3%	35 076	74.2%	8 306	64.7%	43.7%
Remuneration of councillors	10 322	10 322	2 404	23.3%	2 461	23.8%	1 640	15.9%	6 505	63.0%	3 121	72.9%	(47.4%)
Debt impairment	22 330	22 330	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	14 175	14 175	-	-	-	-	-	-	-	-	-	-	-
Finance charges	271	271	0	-	-	-	-	-	0	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	23 782	23 782	912	3.8%	3 577	15.0%	4 394	18.5%	8 883	37.4%	3 990	26.0%	10.1%
Contracted services	5 658	5 658	3 721	65.8%	-	-	-	-	3 721	65.8%	256	188.9%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	87 744	87 744	18 965	21.6%	25 208	28.7%	8 943	10.2%	53 116	60.5%	14 293	62.0%	(37.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(47 368)	(47 368)	23 266		(1 165)		22 888		44 989		9 436		
Transfers recognised - capital	53 325	53 325	8 893	16.7%	13 997	26.2%	-	-	22 889	42.9%	10 682	54.3%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	5 957	5 957	32 159		12 831		22 888		67 878		20 117		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	5 957	5 957	32 159		12 831		22 888		67 878		20 117		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	5 957	5 957	32 159		12 831		22 888		67 878		20 117		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5 957	5 957	32 159		12 831		22 888		67 878		20 117		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	74 380	74 380	6 259	8.4%	16 081	21.6%	17 977	24.2%	40 317	54.2%	8 186	37.5%	119.6%
National Government	53 324	53 324	5 887	11.0%	11 624	21.8%	15 862	29.7%	33 373	62.6%	5 493	43.7%	188.8%
Provincial Government	-	-	-	-	1 784	-	483	-	2 267	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	53 324	53 324	5 887	11.0%	13 408	25.1%	16 345	30.7%	35 640	66.8%	5 493	43.7%	197.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	21 056	21 056	-	-	-	-	-	-	-	-	2 693	27.4%	(100.0%)
Public contributions and donations	-	-	373	-	2 673	-	1 632	-	4 678	-	-	-	(100.0%)
Capital Expenditure Standard Classification	74 380	74 380	6 259	8.4%	16 081	21.6%	17 977	24.2%	40 317	54.2%	8 308	37.6%	116.4%
Governance and Administration	1 950	1 950	198	10.2%	1 240	63.6%	-	-	1 438	73.8%	159	14.5%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 800	1 800	198	11.0%	1 240	68.9%	-	-	1 438	79.9%	159	17.7%	(100.0%)
Corporate Services	150	150	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	320	320	-	-	89	27.8%	-	-	89	27.8%	-	-	-
Community & Social Services	100	100	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	220	220	-	-	89	40.5%	-	-	89	40.5%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	71 510	71 510	6 061	8.5%	14 751	20.6%	17 977	25.1%	38 790	54.2%	8 149	37.9%	120.6%
Planning and Development	71 510	71 510	6 061	8.5%	14 751	20.6%	17 977	25.1%	38 790	54.2%	8 149	37.9%	120.6%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	600	600	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	600	600	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	204 996	220 622	86 228	42.1%	65 097	31.8%	37 611	17.0%	188 936	85.6%	51 930	96.8%	(27.6%)
Property rates, penalties and collection charges	13 932	19 517	4 912	35.3%	1 037	7.4%	3 554	18.2%	9 504	48.7%	4 373	55.9%	(18.7%)
Service charges	1 249	202	41	3.3%	99	7.9%	36	17.7%	176	87.3%	49	123.5%	(27.8%)
Other revenue	4 337	8 285	1 814	41.8%	1 404	32.4%	1 220	14.7%	4 437	53.6%	1 188	949.8%	2.7%
Government - operating	128 152	128 652	53 419	41.7%	35 190	27.5%	31 863	24.8%	120 472	93.6%	31 231	66.9%	2.0%
Government - capital	53 325	59 875	25 500	47.8%	26 200	49.1%	-	-	51 700	86.3%	13 327	105.8%	(100.0%)
Interest	4 000	4 092	542	13.6%	1 167	29.2%	938	22.9%	2 647	64.7%	1 761	79.2%	(46.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(91 788)	(164 218)	(52 698)	57.4%	(47 541)	51.8%	(54 474)	33.2%	(154 713)	94.2%	(35 655)	60.5%	52.8%
Suppliers and employees	(91 531)	(87 031)	(52 698)	57.6%	(47 541)	51.9%	(54 474)	62.6%	(154 713)	177.8%	(35 655)	60.6%	52.8%
Finance charges	(257)	-	(0)	-	-	-	-	-	(0)	-	-	-	-
Transfers and grants	-	(77 187)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	113 207	56 404	33 530	29.6%	17 556	15.5%	(16 863)	(29.9%)	34 223	60.7%	16 275	226.4%	(203.6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(74 381)	(78 588)	(13 965)	18.8%	(19 154)	25.8%	(20 297)	25.8%	(53 417)	68.0%	(11 413)	41.3%	77.8%
Capital assets	(74 381)	(78 588)	(13 965)	18.8%	(19 154)	25.8%	(20 297)	25.8%	(53 417)	68.0%	(11 413)	41.3%	77.8%
Net Cash from/(used) Investing Activities	(74 381)	(78 588)	(13 965)	18.8%	(19 154)	25.8%	(20 297)	25.8%	(53 417)	68.0%	(11 413)	41.3%	77.8%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	38 827	(22 183)	19 565	50.4%	(1 599)	(4.1%)	(37 160)	167.5%	(19 194)	86.5%	4 861	(139.2%)	(864.4%)
Cash/cash equivalents at the year begin:	77 638	62 188	62 188	80.1%	81 753	105.3%	80 154	128.9%	62 188	100.0%	139 717	149.1%	(42.6%)
Cash/cash equivalents at the year end:	116 464	40 005	81 753	70.2%	80 154	68.8%	42 995	107.5%	42 995	107.5%	144 579	3 617.4%	(70.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 498	3.9%	1 501	3.9%	(253)	(.7%)	35 668	92.9%	38 414	99.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	19	31.7%	19	31.7%	14	22.7%	8	13.9%	61	.2%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	22	16.6%	17	13.0%	15	11.0%	79	59.4%	132	.3%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 539	4.0%	1 537	4.0%	(225)	(.6%)	35 755	92.6%	38 606	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 059	4.3%	1 146	4.6%	(579)	(2.3%)	23 112	93.4%	24 739	64.1%	-	-	-
Commercial	480	3.5%	391	2.8%	354	2.6%	12 643	91.2%	13 867	35.9%	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 539	4.0%	1 537	4.0%	(225)	(.6%)	35 755	92.6%	38 606	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	764	100.0%	-	-	-	-	764	13.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	336	100.0%	-	-	-	-	336	5.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 312	27.4%	(5 701)	(119.0%)	1 982	41.4%	7 197	150.2%	4 790	81.7%
Auditor-General	-	-	(24)	100.0%	(15)	65.2%	15	(65.2%)	(24)	(.4%)
Other	-	-	-	-	-	-	-	-	-	-
Total	1 312	22.4%	(4 625)	(78.8%)	1 967	33.5%	7 212	122.9%	5 866	100.0%

Contact Details

Municipal Manager	Mr S Bukhosini	035 592 0680
Financial Manager	Mr N P E Myeni	035 592 0680

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: JOZINI (KZN272)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	181 189	181 189	80 697	44.5%	55 565	30.7%	46 741	25.8%	183 004	101.0%	37 489	88.6%	24.7%
Property rates	25 552	25 552	16 981	66.5%	3 228	12.6%	3 228	12.6%	23 437	91.7%	994	80.5%	224.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 817	2 817	904	32.1%	915	32.5%	636	22.6%	2 456	87.2%	304	64.6%	109.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	950	950	199	20.9%	197	20.8%	193	20.4%	590	62.1%	69	58.5%	181.9%
Interest earned - external investments	1 770	1 770	1 329	75.1%	1 722	97.3%	1 797	101.5%	4 848	273.9%	534	63.0%	236.3%
Interest earned - outstanding debtors	6 922	6 922	1 189	17.2%	1 903	27.5%	5 315	76.8%	8 408	121.5%	57	39.7%	9 303.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	341	341	38	11.1%	123	36.2%	37	10.7%	197	58.0%	11	44.6%	235.1%
Licences and permits	1 036	1 036	289	27.9%	172	16.6%	303	29.2%	764	73.7%	99	59.6%	207.0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	141 024	141 024	59 684	42.3%	47 139	33.4%	35 117	24.9%	141 940	100.6%	34 110	97.7%	3.0%
Other own revenue	777	777	84	10.9%	165	21.2%	78	10.0%	327	42.1%	1 311	31.8%	(94.1%)
Gains on disposal of PPE	-	-	-	-	-	-	37	-	37	-	-	-	(100.0%)
Operating Expenditure	194 209	194 209	35 135	18.1%	34 627	17.8%	38 759	20.0%	108 521	55.9%	11 979	34.1%	223.6%
Employee related costs	64 174	64 174	10 879	17.0%	11 483	17.9%	12 561	19.6%	34 924	54.4%	3 293	41.8%	281.5%
Remuneration of councillors	12 182	12 182	2 689	22.1%	2 368	19.4%	1 048	8.6%	6 105	50.1%	865	45.7%	21.2%
Debt impairment	11 000	11 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 372	10 372	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 042	3 042	261	8.6%	292	9.6%	431	14.2%	984	32.3%	727	92.5%	(40.7%)
Transfers and grants	162	162	209	128.8%	144	89.0%	307	189.6%	660	407.4%	-	77.7%	(100.0%)
Other expenditure	93 277	93 277	21 097	22.6%	20 339	21.8%	20 477	22.0%	61 912	66.4%	7 094	39.4%	188.6%
Loss on disposal of PPE	-	-	-	-	-	-	3 935	-	3 935	-	-	-	(100.0%)
Surplus/(Deficit)	(13 020)	(13 020)	45 563		20 939		7 982		74 484		25 509		
Transfers recognised - capital	56 389	56 389	4 622	8.2%	17 192	30.5%	8 939	15.9%	30 753	54.5%	27	40.8%	32 448.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	43 369	43 369	50 185		38 130		16 921		105 237		25 537		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	43 369	43 369	50 185		38 130		16 921		105 237		25 537		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	43 369	43 369	50 185		38 130		16 921		105 237		25 537		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	43 369	43 369	50 185		38 130		16 921		105 237		25 537		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	78 988	78 988	3 042	3.9%	17 056	21.6%	3 360	4.3%	23 459	29.7%	8 715	42.7%	(61.4%)
National Government	53 689	53 689	3 042	5.7%	15 102	28.1%	2 240	4.2%	20 384	38.0%	8 586	52.8%	(73.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	53 689	53 689	3 042	5.7%	15 102	28.1%	2 240	4.2%	20 384	38.0%	8 586	52.8%	(73.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	25 299	25 299	-	-	1 954	7.7%	1 121	4.4%	3 075	12.2%	130	1.7%	763.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	78 988	78 988	3 042	3.9%	17 056	21.6%	3 360	4.3%	23 459	29.7%	8 715	42.7%	(61.4%)
Governance and Administration	14 008	14 008	26	.2%	1 954	14.0%	937	6.7%	2 916	20.8%	130	9.7%	622.0%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	500	500	-	-	998	199.5%	-	-	998	199.5%	-	-	-
Corporate Services	13 508	13 508	26	.2%	957	7.1%	937	6.9%	1 919	14.2%	130	14.7%	622.0%
Community and Public Safety	4 900	4 900	173	3.5%	-	-	-	-	173	3.5%	-	.1%	-
Community & Social Services	4 900	4 900	173	3.5%	-	-	-	-	173	3.5%	-	.1%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	(1.5%)	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	60 080	60 080	2 844	4.7%	15 102	25.1%	2 423	4.0%	20 370	33.9%	8 586	-	(71.8%)
Planning and Development	3 180	3 180	-	-	-	-	184	5.8%	184	5.8%	-	-	(100.0%)
Road Transport	56 900	56 900	2 844	5.0%	15 102	26.5%	2 240	3.9%	20 186	35.5%	8 586	-	(73.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	1.6%	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	1.7%	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	228 828	228 828	79 347	34.7%	78 137	34.1%	48 339	21.1%	205 823	89.9%	56 742	95.5%	(14.8%)
Property rates, penalties and collection charges	20 442	20 442	5 054	24.7%	1 903	9.3%	1 882	9.2%	8 840	43.2%	2 642	82.5%	(28.8%)
Service charges	2 253	2 253	394	17.5%	334	14.8%	379	16.8%	1 108	49.2%	453	79.0%	(16.3%)
Other revenue	2 797	2 797	560	20.0%	601	21.5%	543	19.4%	1 704	60.9%	2 957	52.3%	(81.6%)
Government - operating	141 024	141 024	58 010	41.1%	46 450	32.9%	35 048	24.9%	139 508	98.9%	35 010	99.3%	.1%
Government - capital	56 389	56 389	14 000	24.8%	27 000	47.9%	8 689	15.4%	49 689	88.1%	14 213	100.0%	(38.9%)
Interest	5 923	5 923	1 329	22.4%	1 849	31.2%	1 797	30.3%	4 975	84.0%	1 467	95.3%	22.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(172 837)	(172 837)	(44 004)	25.5%	(39 149)	22.7%	(45 571)	26.4%	(128 725)	74.5%	(30 427)	58.8%	49.8%
Suppliers and employees	(172 675)	(172 675)	(44 004)	25.5%	(39 149)	22.7%	(45 571)	26.4%	(128 725)	74.5%	(30 427)	58.8%	49.8%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(162)	(162)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	55 992	55 992	35 343	63.1%	38 988	69.6%	2 768	4.9%	77 098	137.7%	26 315	168.1%	(89.5%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(78 988)	(78 988)	(8 185)	10.4%	(16 061)	20.3%	(6 053)	7.7%	(30 299)	38.4%	(8 672)	51.4%	(30.2%)
Capital assets	(78 988)	(78 988)	(8 185)	10.4%	(16 061)	20.3%	(6 053)	7.7%	(30 299)	38.4%	(8 672)	51.4%	(30.2%)
Net Cash from/(used) Investing Activities	(78 988)	(78 988)	(8 185)	10.4%	(16 061)	20.3%	(6 053)	7.7%	(30 299)	38.4%	(8 672)	51.4%	(30.2%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(22 996)	(22 996)	27 158	(118.1%)	22 926	(99.7%)	(3 285)	14.3%	46 799	(203.5%)	17 643	621.7%	(118.6%)
Cash/cash equivalents at the year begin:	38 097	38 097	74 627	195.9%	101 785	267.2%	124 712	327.4%	74 627	195.9%	101 784	100.0%	22.5%
Cash/cash equivalents at the year end:	15 100	15 100	101 785	674.1%	124 712	825.9%	121 426	804.1%	121 426	804.1%	119 428	313.5%	1.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr J.F.K. Khumalo	035 572 1292
Financial Manager	Mr V.I. Gumede	035 572 1292

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTUBATUBA (KZN275)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	180 452	185 595	79 403	44.0%	43 594	24.2%	46 466	25.0%	169 462	91.3%	42 274	92.3%	9.9%
Property rates	30 455	35 508	6 618	21.7%	11 350	37.3%	6 454	18.2%	24 423	68.8%	6 952	83.0%	(7.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 051	4 051	1 004	24.8%	1 002	24.7%	1 000	24.7%	3 007	74.2%	858	71.1%	16.6%
Service charges - other	1 961	1 961	499	25.5%	490	25.0%	472	24.1%	1 461	74.5%	414	54.4%	14.0%
Rental of facilities and equipment	206	254	58	28.2%	63	30.9%	48	19.0%	170	66.9%	36	83.6%	32.3%
Interest earned - external investments	3 500	2 777	801	22.9%	320	9.1%	206	7.4%	1 327	47.8%	295	44.9%	(30.1%)
Interest earned - outstanding debtors	7 302	7 907	1 872	25.6%	2 051	28.1%	2 102	26.6%	6 025	76.2%	2 048	82.5%	2.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 356	2 084	1	-	2	.2%	1 325	63.6%	1 327	63.7%	1	.4%	110 571.3%
Licences and permits	3 336	2 388	566	17.0%	612	18.3%	651	27.3%	1 830	76.6%	621	55.5%	4.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	127 839	127 839	67 944	53.1%	27 674	21.6%	34 213	26.8%	129 831	101.6%	30 841	99.4%	10.9%
Other own revenue	445	251	39	8.8%	29	6.6%	(7)	(2.7%)	62	24.6%	207	59.5%	(103.3%)
Gains on disposal of PPE	-	576	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	158 395	175 548	43 973	27.8%	45 250	28.6%	42 138	24.0%	131 361	74.8%	39 901	68.5%	5.6%
Employee related costs	48 318	54 296	11 066	22.9%	14 287	29.6%	12 169	22.4%	37 521	69.1%	9 889	70.3%	23.0%
Remuneration of councillors	11 219	12 923	2 895	25.8%	2 987	26.6%	3 511	27.2%	9 393	72.7%	3 089	77.3%	13.7%
Debt impairment	9 124	9 124	270	3.0%	119	1.3%	132	1.4%	521	5.7%	4 768	57.8%	(97.2%)
Depreciation and asset impairment	18 500	19 500	6 175	33.4%	6 457	34.9%	-	-	12 632	64.8%	1 332	55.5%	(100.0%)
Finance charges	200	618	1	.7%	468	234.2%	3	.5%	473	76.6%	8	5.6%	(55.8%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	18 330	12 900	1 453	7.9%	(589)	(3.2%)	9 823	76.1%	10 687	82.8%	8 079	60.3%	21.6%
Contracted services	18 817	20 681	3 679	19.6%	7 412	39.4%	5 534	26.8%	16 626	80.4%	4 024	69.0%	37.5%
Transfers and grants	150	150	50	33.1%	11	7.3%	-	-	60	40.3%	22	39.1%	(100.0%)
Other expenditure	33 735	45 355	18 383	54.5%	14 098	41.8%	10 966	24.2%	43 447	95.8%	8 690	79.5%	26.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	22 057	10 047	35 429		(1 656)		4 328		38 101		2 373		
Transfers recognised - capital	42 788	46 788	31 486	73.6%	9 647	22.5%	8 623	18.4%	49 756	106.3%	14 287	50.0%	(39.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	64 845	56 835	66 915		7 991		12 951		87 857		16 660		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	64 845	56 835	66 915		7 991		12 951		87 857		16 660		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	64 845	56 835	66 915		7 991		12 951		87 857		16 660		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	64 845	56 835	66 915		7 991		12 951		87 857		16 660		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	58 590	55 523	21 677	37.0%	20 997	35.8%	4 307	7.8%	46 981	84.6%	12 870	39.3%	(66.5%)
National Government	42 788	46 788	18 298	42.8%	14 735	34.4%	2 637	5.6%	35 669	76.2%	10 783	38.1%	(75.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	42 788	46 788	18 298	42.8%	14 735	34.4%	2 637	5.6%	35 669	76.2%	10 783	38.1%	(75.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 802	8 735	3 379	21.4%	6 262	39.6%	1 671	19.1%	11 312	129.5%	2 086	41.0%	(19.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	58 590	55 523	21 677	37.0%	20 997	35.8%	4 307	7.8%	46 981	84.6%	12 870	39.3%	(66.5%)
Governance and Administration	3 050	2 673	239	7.8%	2 053	67.3%	801	30.0%	3 093	115.7%	823	91.9%	(2.7%)
Executive & Council	1 800	1 523	-	-	1 523	84.6%	-	-	1 523	100.0%	43	-	(100.0%)
Budget & Treasury Office	200	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 050	1 150	239	22.8%	529	50.4%	801	69.6%	1 570	136.5%	780	89.2%	2.7%
Community and Public Safety	4 080	1 950	1 980	48.5%	-	-	347	17.8%	2 327	119.4%	120	24.7%	189.5%
Community & Social Services	3 430	1 850	1 980	57.7%	-	-	347	18.8%	2 327	125.8%	120	21.5%	189.5%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	650	100	-	-	-	-	-	-	-	-	-	52.1%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	49 460	50 050	19 457	39.3%	18 364	37.1%	3 159	6.3%	40 981	81.9%	11 362	37.6%	(72.2%)
Planning and Development	-	100	-	-	-	-	-	-	-	-	-	-	-
Road Transport	49 460	49 950	19 457	39.3%	18 364	37.1%	3 159	6.3%	40 981	82.0%	11 362	37.6%	(72.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 000	850	-	-	580	29.0%	-	-	580	68.2%	565	49.4%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 000	850	-	-	580	29.0%	-	-	580	68.2%	565	49.4%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	198 593	204 867	76 477	38.5%	59 208	29.8%	50 461	24.6%	186 147	90.9%	64 813	94.9%	(22.1%)
Property rates, penalties and collection charges	18 273	21 305	4 348	23.8%	6 344	34.7%	5 839	27.4%	16 530	77.6%	5 494	67.7%	6.3%
Service charges	3 607	3 006	752	20.8%	617	17.1%	625	20.8%	1 994	66.3%	905	70.9%	(30.9%)
Other revenue	3 636	3 431	696	19.1%	695	19.1%	738	21.5%	2 129	62.0%	715	70.7%	3.3%
Government - operating	127 839	127 839	55 271	43.2%	39 195	30.7%	30 083	23.5%	124 549	97.4%	32 673	101.0%	(7.9%)
Government - capital	42 788	46 788	14 485	33.9%	12 000	28.0%	12 970	27.7%	39 455	84.3%	24 491	96.2%	(47.0%)
Interest	2 450	2 499	926	37.8%	358	14.6%	206	8.3%	1 490	59.6%	536	71.2%	(61.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(128 259)	(131 940)	(34 829)	27.2%	(37 140)	29.0%	(33 819)	25.6%	(105 789)	80.2%	(32 172)	72.1%	5.1%
Suppliers and employees	(127 909)	(131 598)	(34 767)	27.2%	(37 138)	29.0%	(33 816)	25.7%	(105 721)	80.3%	(32 022)	72.3%	5.6%
Finance charges	(200)	(200)	(1)	.7%	(2)	1.0%	(3)	1.7%	(7)	3.4%	(127)	32.7%	(97.4%)
Transfers and grants	(150)	(143)	(60)	40.3%	-	-	-	-	(60)	42.4%	(22)	31.6%	(100.0%)
Net Cash from/(used) Operating Activities	70 334	72 927	41 648	59.2%	22 068	31.4%	16 642	22.8%	80 358	110.2%	32 641	134.4%	(49.0%)
Cash Flow from Investing Activities													
Receipts	-	576	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	576	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(58 590)	(55 359)	(22 805)	38.9%	(21 468)	36.6%	(7 411)	13.4%	(51 683)	93.4%	(21 173)	61.7%	(65.0%)
Capital assets	(58 590)	(55 359)	(22 805)	38.9%	(21 468)	36.6%	(7 411)	13.4%	(51 683)	93.4%	(21 173)	61.7%	(65.0%)
Net Cash from/(used) Investing Activities	(58 590)	(54 783)	(22 805)	38.9%	(21 468)	36.6%	(7 411)	13.5%	(51 683)	94.3%	(21 173)	61.7%	(65.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	11 744	18 144	18 844	160.5%	600	5.1%	9 231	50.9%	28 675	158.0%	11 469	427.0%	(19.5%)
Cash/cash equivalents at the year begin:	14 124	16 161	16 117	114.1%	34 961	247.5%	35 561	220.0%	16 117	99.7%	60 746	100.0%	(41.5%)
Cash/cash equivalents at the year end:	25 868	34 304	34 961	135.2%	35 561	137.5%	44 792	130.6%	44 792	130.6%	72 215	267.4%	(38.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 098	4.6%	4 971	7.4%	1 345	2.0%	57 493	85.9%	66 907	71.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	981	4.6%	1 574	7.4%	426	2.0%	18 206	85.9%	21 187	22.6%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	256	4.6%	410	7.4%	111	2.0%	4 744	85.9%	5 521	5.9%	-	-	-
Total By Income Source	4 334	4.6%	6 956	7.4%	1 882	2.0%	80 443	85.9%	93 614	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	41	4.6%	65	7.4%	18	2.0%	752	85.9%	875	.9%	-	-	-
Commercial	734	4.6%	1 178	7.4%	319	2.0%	13 628	85.9%	15 859	16.9%	-	-	-
Households	2 836	4.6%	4 552	7.4%	1 231	2.0%	52 641	85.9%	61 260	65.4%	-	-	-
Other	723	4.6%	1 161	7.4%	314	2.0%	13 422	85.9%	15 620	16.7%	-	-	-
Total By Customer Group	4 334	4.6%	6 956	7.4%	1 882	2.0%	80 443	85.9%	93 614	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 392	42.4%	2 309	40.9%	401	7.1%	544	9.6%	5 647	99.7%
Auditor-General	8	50.0%	8	50.0%	-	-	-	-	17	.3%
Other	-	-	-	-	-	-	-	-	-	-
Total	2 400	42.4%	2 318	40.9%	401	7.1%	544	9.6%	5 663	100.0%

Contact Details

Municipal Manager	Mrs N.H.M. Dladla (Acting)	035 550 0069
Financial Manager	Mrs Z.S. Soji (Acting)	035 550 0069

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: THE NEW BIG 5 FALSE BAY (KZN276)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	144 982	144 982	24 507	16.9%	13 050	9.0%	28 500	19.7%	66 057	45.6%	-	-	(100.0%)
Property rates	13 960	13 960	1 459	10.4%	2 353	16.9%	2 270	16.3%	6 081	43.6%	-	-	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 849	1 849	-	-	136	7.3%	426	23.0%	562	30.4%	-	-	(100.0%)
Service charges - other	-	-	310	-	155	-	-	-	466	-	-	-	-
Rental of facilities and equipment	358	358	6	1.8%	145	40.6%	146	40.7%	298	83.1%	-	-	(100.0%)
Interest earned - external investments	1 037	1 037	60	5.8%	118	11.4%	116	11.2%	294	28.4%	-	-	(100.0%)
Interest earned - outstanding debtors	1 778	1 778	36	2.0%	12	.7%	60	3.4%	108	6.1%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 930	1 930	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	2 425	2 425	-	-	309	12.7%	415	17.1%	724	29.8%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	121 168	121 168	22 636	18.7%	9 771	8.1%	25 042	20.7%	57 449	47.4%	-	-	(100.0%)
Other own revenue	477	477	-	-	52	10.9%	25	5.2%	76	16.0%	-	-	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	142 353	142 353	16 755	11.8%	33 674	23.7%	32 250	22.7%	82 679	58.1%	-	-	(100.0%)
Employee related costs	45 729	45 729	8 126	17.8%	17 168	37.5%	17 300	37.8%	42 594	93.1%	-	-	(100.0%)
Remuneration of councillors	6 776	6 776	744	11.0%	1 773	26.2%	2 038	30.1%	4 555	67.2%	-	-	(100.0%)
Debt impairment	4 773	4 773	-	-	-	-	596	12.5%	596	12.5%	-	-	(100.0%)
Depreciation and asset impairment	12 125	12 125	-	-	-	-	1 516	12.5%	1 516	12.5%	-	-	(100.0%)
Finance charges	350	350	96	27.3%	11	3.2%	6	1.6%	112	32.1%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	5 500	5 500	970	17.6%	855	15.6%	2 566	46.7%	4 391	79.8%	-	-	(100.0%)
Contracted services	10 464	10 464	818	7.8%	2 480	23.7%	3 708	35.4%	7 005	66.9%	-	-	(100.0%)
Transfers and grants	20 810	20 810	-	-	17	.1%	203	1.0%	220	1.1%	-	-	(100.0%)
Other expenditure	35 826	35 826	6 002	16.8%	11 369	31.7%	4 317	12.0%	21 688	60.5%	-	-	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 629	2 629	7 752		(20 624)		(3 750)		(16 622)		-		
Transfers recognised - capital	23 800	23 800	3 999	16.8%	5 688	23.9%	5 473	23.0%	15 160	63.7%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	26 429	26 429	11 751		(14 936)		1 723		(1 461)		-		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	26 429	26 429	11 751		(14 936)		1 723		(1 461)		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	26 429	26 429	11 751		(14 936)		1 723		(1 461)		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	26 429	26 429	11 751		(14 936)		1 723		(1 461)		-		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	27 050	27 050	3 999	14.8%	5 463	20.2%	11 586	42.8%	21 048	77.8%	-	-	(100.0%)
National Government	23 801	23 801	3 999	16.8%	5 463	23.0%	10 980	46.1%	20 442	85.9%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	23 801	23 801	3 999	16.8%	5 463	23.0%	10 980	46.1%	20 442	85.9%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 249	3 249	-	-	-	-	607	18.7%	607	18.7%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	27 050	27 050	3 999	14.8%	5 463	20.2%	11 586	42.8%	21 048	77.8%	-	-	(100.0%)
Governance and Administration	1 628	1 628	3 999	245.7%	5 463	335.6%	11 523	707.8%	20 985	1 289.0%	-	-	(100.0%)
Executive & Council	1 404	1 404	3 999	284.9%	5 463	389.1%	11 515	820.2%	20 977	1 494.1%	-	-	(100.0%)
Budget & Treasury Office	224	224	-	-	-	-	3	1.3%	3	1.3%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	5	-	5	-	-	-	(100.0%)
Community and Public Safety	15 616	15 616	-	-	-	-	7	-	7	-	-	-	(100.0%)
Community & Social Services	12 215	12 215	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 753	2 753	-	-	-	-	-	-	-	-	-	-	-
Public Safety	648	648	-	-	-	-	7	1.1%	7	1.1%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 806	9 806	-	-	-	-	57	.6%	57	.6%	-	-	(100.0%)
Planning and Development	3 888	3 888	-	-	-	-	57	1.5%	57	1.5%	-	-	(100.0%)
Road Transport	5 918	5 918	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	157 393	157 393	57 459	36.5%	50 029	31.8%	55 730	35.4%	163 218	103.7%	-	-	(100.0%)
Property rates, penalties and collection charges	9 816	9 816	635	6.5%	1 838	18.7%	1 849	18.8%	4 322	44.0%	-	-	(100.0%)
Service charges	1 359	1 359	63	4.6%	65	4.8%	205	15.1%	333	24.5%	-	-	(100.0%)
Other revenue	3 213	3 213	340	10.6%	519	16.1%	15 578	484.8%	16 437	511.6%	-	-	(100.0%)
Government - operating	118 168	118 168	49 440	41.8%	39 997	33.8%	28 426	24.1%	117 863	99.7%	-	-	(100.0%)
Government - capital	23 800	23 800	6 892	29.0%	7 366	30.9%	9 542	40.1%	23 800	100.0%	-	-	(100.0%)
Interest	1 037	1 037	89	8.6%	245	23.6%	130	12.5%	464	44.7%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(122 719)	(122 719)	(33 389)	27.2%	(47 633)	38.8%	(48 328)	39.4%	(129 350)	105.4%	-	-	(100.0%)
Suppliers and employees	(101 559)	(101 559)	(29 588)	29.1%	(36 206)	35.7%	(47 376)	46.6%	(113 170)	111.4%	-	-	(100.0%)
Finance charges	(350)	(350)	(56)	16.1%	(9)	2.6%	(47)	13.3%	(112)	32.0%	-	-	(100.0%)
Transfers and grants	(20 810)	(20 810)	(3 744)	18.0%	(11 417)	54.9%	(906)	4.4%	(16 067)	77.2%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	34 674	34 674	24 070	69.4%	2 396	6.9%	7 402	21.3%	33 868	97.7%	-	-	(100.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(23 800)	(23 800)	(7 590)	31.9%	(5 688)	23.9%	(9 144)	38.4%	(22 422)	94.2%	-	-	(100.0%)
Capital assets	(23 800)	(23 800)	(7 590)	31.9%	(5 688)	23.9%	(9 144)	38.4%	(22 422)	94.2%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(23 800)	(23 800)	(7 590)	31.9%	(5 688)	23.9%	(9 144)	38.4%	(22 422)	94.2%	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(783)	(783)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(783)	(783)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(783)	(783)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	10 090	10 090	16 481	163.3%	(3 292)	(32.6%)	(1 742)	(17.3%)	11 447	113.4%	-	-	(100.0%)
Cash/cash equivalents at the year begin:	-	-	4 715	-	21 196	-	17 904	-	4 715	-	-	-	(100.0%)
Cash/cash equivalents at the year end:	10 090	10 090	21 196	210.1%	17 904	177.4%	16 162	160.2%	16 162	160.2%	-	-	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	111	2.8%	71	1.8%	106	2.6%	3 729	92.8%	4 016	13.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	581	2.2%	580	2.2%	532	2.1%	24 189	93.5%	25 884	86.6%	-	-	-
Total By Income Source	692	2.3%	652	2.2%	638	2.1%	27 918	93.4%	29 900	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(55)	(.8%)	1	-	(3)	-	7 052	100.8%	6 997	23.4%	-	-	-
Commercial	255	5.5%	192	4.1%	200	4.3%	3 989	86.1%	4 635	15.5%	-	-	-
Households	196	1.5%	199	1.5%	189	1.5%	12 413	95.5%	12 997	43.5%	-	-	-
Other	296	5.6%	259	4.9%	253	4.8%	4 464	84.7%	5 271	17.6%	-	-	-
Total By Customer Group	692	2.3%	652	2.2%	638	2.1%	27 918	93.4%	29 900	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	71	6.6%	1 008	93.4%	-	-	-	-	1 079	42.4%
Other	1 142	77.9%	386	26.3%	(159)	(10.8%)	96	6.5%	1 466	57.6%
Total	1 213	47.7%	1 394	54.8%	(159)	(6.2%)	96	3.8%	2 545	100.0%

Contact Details

Municipal Manager	Dr Vusumuzi J Mthembu	035 838 8500
Financial Manager	Mr Khulekani Wesley Grant Thusi	035 838 8500

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMKHANYAKUDE (DC27)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	380 789	379 104	139 383	36.6%	96 847	25.4%	86 476	22.8%	322 707	85.1%	96 562	89.3%	(10.4%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	5 047	6 437	802	15.9%	736	14.6%	785	12.2%	2 322	36.1%	892	52.0%	(12.0%)
Service charges - water revenue	31 104	25 750	2 600	8.4%	2 201	7.1%	2 053	8.0%	6 854	26.6%	3 199	61.0%	(35.8%)
Service charges - sanitation revenue	516	242	58	11.2%	78	15.0%	165	67.9%	300	123.7%	118	74.4%	39.9%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	94	129	6	6.6%	9	9.4%	14	10.6%	29	22.3%	8	27.6%	75.4%
Interest earned - external investments	3 772	4 000	495	13.1%	1 165	30.9%	47	1.2%	1 707	42.7%	1 849	124.8%	(97.5%)
Interest earned - outstanding debtors	4 995	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	307 981	305 465	123 556	40.1%	92 649	30.1%	82 542	27.0%	298 746	97.8%	72 871	94.6%	13.3%
Other own revenue	27 280	37 082	11 868	43.5%	10	-	871	2.3%	12 749	34.4%	17 626	84.6%	(95.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	374 808	379 104	98 567	26.3%	75 982	20.3%	110 073	29.0%	284 622	75.1%	72 752	49.7%	51.3%
Employee related costs	127 745	128 032	32 409	25.4%	31 548	24.7%	33 246	26.0%	97 204	75.9%	30 683	74.4%	8.4%
Remuneration of councillors	7 459	7 459	1 359	18.2%	1 210	16.2%	1 865	25.0%	4 434	59.4%	1 605	69.9%	16.2%
Debt impairment	29 209	12 243	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	28 204	28 204	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 049	2 120	-	-	357	34.0%	339	16.0%	696	32.8%	339	47.9%	.1%
Bulk purchases	64 692	81 830	14 785	22.9%	24 726	38.2%	18 421	22.5%	57 931	70.8%	22 119	56.5%	(16.7%)
Other Materials	35 614	57 025	31 915	89.6%	3 061	8.6%	39 803	69.8%	74 779	131.1%	1 295	27.9%	2 973.3%
Contracted services	13 869	19 146	4 771	34.4%	5 270	38.0%	4 507	23.5%	14 548	76.0%	5 422	84.1%	(16.9%)
Transfers and grants	5 558	-	-	-	1 906	34.3%	322	-	2 228	-	1 525	100.8%	(78.9%)
Other expenditure	61 409	43 045	13 328	21.7%	7 905	12.9%	11 570	26.9%	32 802	76.2%	9 764	36.7%	18.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 982	-	40 816		20 865		(23 597)		38 084		23 810		
Transfers recognised - capital	267 517	-	60 488	22.6%	47 341	17.7%	107 738	-	215 567	-	29 918	31.1%	260.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	273 499	-	101 304		68 207		84 141		253 652		53 728		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	273 499	-	101 304		68 207		84 141		253 652		53 728		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	273 499	-	101 304		68 207		84 141		253 652		53 728		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	273 499	-	101 304		68 207		84 141		253 652		53 728		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	267 517	284 442	60 488	22.6%	63 364	23.7%	49 537	17.4%	173 389	61.0%	31 476	36.8%	57.4%
National Government	267 517	267 517	60 488	22.6%	63 364	23.7%	49 537	18.5%	173 389	64.8%	31 476	38.7%	57.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	16 925	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	267 517	284 442	60 488	22.6%	63 364	23.7%	49 537	17.4%	173 389	61.0%	31 476	38.7%	57.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	267 517	284 442	60 488	22.6%	63 364	23.7%	49 537	17.4%	173 389	61.0%	31 476	36.8%	57.4%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	16 925	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	16 925	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	267 517	267 517	60 488	22.6%	63 364	23.7%	49 537	18.5%	173 389	64.8%	31 476	36.0%	57.4%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	216 597	216 597	52 855	24.4%	52 466	24.2%	43 904	20.3%	149 225	68.9%	9 946	23.2%	341.4%
Waste Water Management	50 920	50 920	7 633	15.0%	10 898	21.4%	5 633	11.1%	24 164	47.5%	21 530	139.0%	(73.8%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	623 439	643 618	352 725	56.6%	128 299	20.6%	23 143	3.6%	504 168	78.3%	161 579	127.1%	(85.7%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	21 996	13 435	4 165	18.9%	2 655	12.1%	2 354	17.5%	9 174	68.3%	4 766	135.7%	(50.6%)
Other revenue	26 915	38 439	150 261	558.3%	(111 808)	(415.4%)	20 789	54.1%	59 242	154.1%	9 913	360.5%	109.7%
Government - operating	306 688	304 172	127 050	41.4%	97 342	31.7%	-	-	224 392	73.8%	72 456	96.3%	(100.0%)
Government - capital	267 517	284 442	71 250	26.6%	139 371	52.1%	-	-	210 621	74.0%	73 880	107.5%	(100.0%)
Interest	324	3 130	-	-	739	228.2%	-	-	739	23.6%	565	41.7%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(328 430)	(367 979)	(147 610)	44.9%	(155 324)	47.3%	(63 212)	17.2%	(366 146)	99.5%	(68 513)	105.8%	(7.7%)
Suppliers and employees	(321 822)	(360 640)	(144 831)	45.0%	(155 324)	48.3%	(63 212)	17.5%	(363 367)	100.8%	(68 513)	106.9%	(7.7%)
Finance charges	(1 049)	(1 781)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 558)	(5 558)	(2 779)	50.0%	-	-	-	-	(2 779)	50.0%	-	-	-
Net Cash from/(used) Operating Activities	295 010	275 639	205 115	69.5%	(27 024)	(9.2%)	(40 070)	(14.5%)	138 022	50.1%	93 066	166.9%	(143.1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(267 517)	(284 442)	(60 488)	22.6%	(48 145)	18.0%	(32 158)	11.3%	(140 790)	49.5%	(37 876)	38.8%	(15.1%)
Capital assets	(267 517)	(284 442)	(60 488)	22.6%	(48 145)	18.0%	(32 158)	11.3%	(140 790)	49.5%	(37 876)	38.8%	(15.1%)
Net Cash from/(used) Investing Activities	(267 517)	(284 442)	(60 488)	22.6%	(48 145)	18.0%	(32 158)	11.3%	(140 790)	49.5%	(37 876)	38.8%	(15.1%)
Cash Flow from Financing Activities													
Receipts	-	20	8	-	2	-	15	77.0%	25	125.8%	4	49.5%	298.0%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	20	8	-	2	-	15	77.0%	25	125.8%	4	49.5%	298.0%
Payments	(711)	(1 422)	-	-	-	-	-	-	-	-	-	59.2%	-
Repayment of borrowing	(711)	(1 422)	-	-	-	-	-	-	-	-	-	59.2%	-
Net Cash from/(used) Financing Activities	(711)	(1 402)	8	(1.1%)	2	(.3%)	15	(1.1%)	25	(1.8%)	4	59.5%	298.0%
Net Increase/(Decrease) in cash held	26 782	(10 205)	144 635	540.1%	(75 167)	(280.7%)	(72 212)	707.6%	(2 744)	26.9%	55 194	(226.6%)	(230.8%)
Cash/cash equivalents at the year begin:	(81 476)	32 523	48 037	(59.0%)	192 671	(236.5%)	117 505	361.3%	48 037	147.7%	171 752	106.7%	(31.6%)
Cash/cash equivalents at the year end:	(54 694)	22 318	192 671	(352.3%)	117 505	(214.8%)	45 293	202.9%	45 293	202.9%	226 946	(278.5%)	(80.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr T.Z Mokhatla	035 573 8613
Financial Manager	Mr Msizi Ngcobo	035 573 8615

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MFOLOZI (KZN281)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	142 951	146 921	47 317	33.1%	41 937	29.3%	31 954	21.7%	121 209	82.5%	33 204	103.4%	(3.8%)
Property rates	5 663	5 663	1 513	26.7%	1 726	30.5%	1 656	29.2%	4 895	86.4%	1 514	82.0%	9.4%
Property rates - penalties and collection charges	142	415	331	233.0%	238	167.4%	-	-	568	137.0%	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	320	320	9	2.9%	8	2.6%	62	19.4%	80	24.9%	9	7.2%	610.7%
Rental of facilities and equipment	220	220	34	15.6%	57	25.9%	46	21.0%	138	62.6%	12	75.1%	289.1%
Interest earned - external investments	700	400	95	13.6%	31	4.5%	81	20.2%	207	51.7%	143	121.0%	(43.5%)
Interest earned - outstanding debtors	-	-	-	-	-	-	238	-	238	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	500	500	8	1.7%	24	4.8%	54	10.8%	87	17.3%	71	63.6%	(24.2%)
Licences and permits	370	370	91	24.7%	62	16.7%	88	23.8%	241	65.2%	111	-	(20.6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	132 714	136 714	43 372	32.7%	37 983	28.6%	29 270	21.4%	110 625	80.9%	23 787	100.0%	23.0%
Other own revenue	2 323	2 319	1 863	80.2%	1 808	77.8%	459	19.8%	4 130	178.1%	7 557	96.0%	(93.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	112 951	117 351	52 254	46.3%	19 931	17.6%	27 713	23.6%	99 897	85.1%	36 567	140.3%	(24.2%)
Employee related costs	48 439	37 261	8 269	17.1%	10 252	21.2%	10 452	28.1%	28 973	77.8%	7 060	73.7%	48.0%
Remuneration of councillors	-	8 989	2 094	-	2 112	-	1 504	16.7%	5 710	63.5%	1 951	73.8%	(22.9%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 810	2 270	-	-	1 135	62.7%	-	-	1 135	50.0%	-	-	-
Finance charges	-	750	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 850	3 300	1 212	31.5%	720	18.7%	787	23.8%	2 719	82.4%	881	50.5%	(10.7%)
Transfers and grants	510	595	235	46.1%	94	18.5%	86	14.4%	415	69.8%	107	62.0%	(20.2%)
Other expenditure	58 342	64 186	40 444	69.3%	5 617	9.6%	14 884	23.2%	60 945	95.0%	26 567	194.8%	(44.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	30 000	29 570	(4 937)		22 006		4 242		21 311		(3 363)		
Transfers recognised - capital	32 049	22 479	10 000	31.2%	22 049	68.8%	1 725	7.7%	33 774	150.2%	10 537	101.2%	(83.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	62 049	52 049	5 063		44 055		5 967		55 085		7 174		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	62 049	52 049	5 063		44 055		5 967		55 085		7 174		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	62 049	52 049	5 063		44 055		5 967		55 085		7 174		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	62 049	52 049	5 063		44 055		5 967		55 085		7 174		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	62 049	52 049	14 140	22.8%	15 258	24.6%	-	-	29 399	56.5%	-	11.7%	-
National Government	32 049	32 049	11 402	35.6%	8 435	26.3%	-	-	19 836	61.9%	-	-	-
Provincial Government	-	4 000	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 049	36 049	11 402	35.6%	8 435	26.3%	-	-	19 836	55.0%	-	-	-
Borrowing	-	7 000	-	-	5 360	-	-	-	5 360	76.6%	-	-	-
Internally generated funds	30 000	-	-	-	1 463	4.9%	-	-	1 463	-	-	-	-
Public contributions and donations	-	9 000	2 739	-	-	-	-	-	2 739	30.4%	-	47.4%	-
Capital Expenditure Standard Classification	62 049	52 049	14 140	22.8%	15 258	24.6%	-	-	29 399	56.5%	-	11.7%	-
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	62 049	52 049	14 140	22.8%	15 258	24.6%	-	-	29 399	56.5%	-	-	-
Planning and Development	62 049	52 049	14 140	22.8%	15 258	24.6%	-	-	29 399	56.5%	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	158 000	162 478	58 992	37.3%	63 793	40.4%	38 634	23.8%	161 419	99.3%	43 654	126.6%	(11.5%)
Property rates, penalties and collection charges	5 805	6 078	1 499	25.8%	1 739	30.0%	3 376	55.5%	6 613	108.8%	1 509	79.7%	123.7%
Service charges	320	320	32	10.0%	14	4.5%	32	9.8%	78	24.3%	35	54.2%	(9.4%)
Other revenue	3 414	3 413	1 905	55.8%	1 906	55.8%	3 631	106.4%	7 442	218.0%	4 643	162.3%	(21.8%)
Government - operating	115 713	116 218	45 462	39.3%	38 053	32.9%	29 765	25.6%	113 280	97.5%	37 324	155.6%	(20.3%)
Government - capital	32 048	36 049	10 000	31.2%	22 049	68.8%	1 725	4.8%	33 774	93.7%	-	59.9%	(100.0%)
Interest	700	400	95	13.6%	31	4.4%	106	26.5%	232	58.0%	143	105.0%	(25.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(112 949)	(113 786)	(39 777)	35.2%	(41 299)	36.6%	(29 365)	25.8%	(110 441)	97.1%	(27 943)	312.6%	5.1%
Suppliers and employees	(112 439)	(112 441)	(39 777)	35.4%	(41 299)	36.7%	(29 365)	26.1%	(110 441)	98.2%	(27 943)	317.1%	5.1%
Finance charges	-	(750)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(510)	(595)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	45 051	48 692	19 215	42.7%	22 494	49.9%	9 269	19.0%	50 977	104.7%	15 711	31.3%	(41.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	10 315	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	10 315	-	(100.0%)
Payments	(62 047)	(52 049)	(13 073)	21.1%	(13 992)	22.6%	(12 150)	23.3%	(39 216)	75.3%	(10 386)	105.7%	17.0%
Capital assets	(62 047)	(52 049)	(13 073)	21.1%	(13 992)	22.6%	(12 150)	23.3%	(39 216)	75.3%	(10 386)	105.7%	17.0%
Net Cash from/(used) Investing Activities	(62 047)	(52 049)	(13 073)	21.1%	(13 992)	22.6%	(12 150)	23.3%	(39 216)	75.3%	(71)	18.1%	17 027.1%
Cash Flow from Financing Activities													
Receipts	17 000	7 000	-	-	7 000	41.2%	-	-	7 000	100.0%	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	17 000	7 000	-	-	7 000	41.2%	-	-	7 000	100.0%	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(1 500)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	(1 500)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	17 000	5 500	-	-	7 000	41.2%	-	-	7 000	127.3%	-	-	-
Net Increase/(Decrease) in cash held	4	2 143	6 142	153 548.6%	15 501	387 536.8%	(2 882)	(134.5%)	18 762	875.5%	15 640	48.3%	(118.4%)
Cash/cash equivalents at the year begin:	1 891	211	201	10.6%	6 343	335.4%	21 844	10 352.8%	201	95.3%	5 008	99.1%	336.2%
Cash/cash equivalents at the year end:	1 895	2 354	6 343	334.7%	21 844	1 152.7%	18 963	805.6%	18 963	805.6%	20 648	52.4%	(8.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	689	5.5%	559	4.4%	356	2.8%	10 993	87.3%	12 597	100.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	689	5.5%	559	4.4%	356	2.8%	10 993	87.3%	12 597	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	212	2.7%	219	2.8%	226	2.9%	7 149	91.6%	7 806	62.0%	-	-	-
Commercial	265	13.6%	204	10.5%	49	2.5%	1 434	73.5%	1 952	15.5%	-	-	-
Households	137	5.7%	100	4.2%	71	3.0%	2 077	87.1%	2 385	18.9%	-	-	-
Other	75	16.5%	36	8.0%	10	2.2%	333	73.3%	454	3.6%	-	-	-
Total By Customer Group	689	5.5%	559	4.4%	356	2.8%	10 993	87.3%	12 597	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 743	60.0%	6 158	37.9%	185	1.1%	152	.9%	16 238	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	9 743	60.0%	6 158	37.9%	185	1.1%	152	.9%	16 238	100.0%

Contact Details

Municipal Manager	Mr Khulumokwakhe Elliot Gamede	035 580 1421
Financial Manager	Mr Johannes Velangezwi Nkosi	035 580 1421

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLATHUZE (KZN282)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	2 635 837	2 822 497	751 796	28.5%	677 323	25.7%	738 883	26.2%	2 168 003	76.8%	671 929	77.5%	10.0%
Property rates	402 140	409 880	102 677	25.5%	100 593	25.0%	99 987	24.4%	303 257	74.0%	91 755	74.5%	9.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 424 840	1 551 300	445 474	31.3%	354 839	24.9%	410 534	26.5%	1 210 847	78.1%	390 656	81.7%	5.1%
Service charges - water revenue	265 520	306 100	73 839	27.8%	84 829	31.9%	90 773	29.7%	249 442	81.5%	65 659	66.9%	38.2%
Service charges - sanitation revenue	86 820	85 320	21 363	24.6%	20 459	23.6%	21 997	25.8%	63 818	74.8%	20 908	82.7%	5.2%
Service charges - refuse revenue	71 020	71 820	18 391	25.9%	18 318	25.8%	18 455	25.7%	55 164	76.8%	17 337	66.9%	6.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	12 099	13 580	3 538	29.2%	3 451	28.5%	3 118	23.0%	10 107	74.4%	2 915	80.8%	7.0%
Interest earned - external investments	29 000	32 511	7 561	26.1%	6 281	21.7%	9 869	30.4%	23 712	72.9%	5 256	72.5%	87.7%
Interest earned - outstanding debtors	100	50	9	8.6%	13	12.6%	8	16.3%	29	58.8%	623	1 917.0%	(98.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 732	2 232	523	14.0%	434	11.6%	572	25.6%	1 529	68.5%	680	39.4%	(15.9%)
Licences and permits	3 631	3 611	890	24.5%	808	22.3%	1 070	29.6%	2 768	76.7%	863	70.5%	23.9%
Agency services	7 000	7 000	1 626	23.2%	1 658	23.7%	1 657	23.7%	4 941	70.6%	1 660	65.9%	(.2%)
Transfers recognised - operational	298 237	296 993	68 436	22.9%	69 089	23.2%	80 476	27.1%	218 000	73.4%	66 130	73.1%	21.7%
Other own revenue	31 697	42 101	7 470	23.6%	16 551	52.2%	367	.9%	24 389	57.9%	7 486	74.3%	(95.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 629 337	2 842 746	670 089	25.5%	677 027	25.7%	731 113	25.7%	2 078 229	73.1%	748 279	75.6%	(2.3%)
Employee related costs	676 869	677 172	157 449	23.3%	162 573	24.0%	160 084	23.6%	480 105	70.9%	144 567	69.0%	10.7%
Remuneration of councillors	26 462	26 930	5 679	21.5%	6 023	22.8%	7 129	26.5%	18 831	69.9%	6 647	72.7%	7.2%
Debt impairment	6 950	25 012	-	-	-	-	18 759	75.0%	18 759	75.0%	-	6.6%	(100.0%)
Depreciation and asset impairment	252 373	307 373	63 093	25.0%	90 593	35.9%	76 843	25.0%	230 530	75.0%	161 961	129.0%	(52.6%)
Finance charges	80 335	69 388	20 084	25.0%	20 084	25.0%	11 873	17.1%	52 041	75.0%	(8 114)	39.8%	(246.3%)
Bulk purchases	1 128 615	1 221 540	333 990	29.6%	252 275	22.4%	284 375	23.3%	870 640	71.3%	332 749	81.7%	(14.5%)
Other Materials	112 425	126 239	22 085	19.6%	40 258	35.8%	51 332	40.7%	113 675	90.0%	7 834	20.3%	555.3%
Contracted services	124 177	132 571	25 979	20.9%	41 803	33.7%	55 869	42.1%	123 651	93.3%	21 037	76.8%	165.6%
Transfers and grants	12 681	11 036	1 986	15.7%	3 368	26.6%	945	8.6%	6 299	57.1%	2 610	40.2%	(63.8%)
Other expenditure	208 451	245 485	39 745	19.1%	60 050	28.8%	63 904	26.0%	163 699	66.7%	78 988	64.9%	(19.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	6 500	(20 249)	81 707		296		7 770		89 773		(76 350)		
Transfers recognised - capital	145 747	145 909	-	-	-	-	0	-	0	-	12	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	152 247	125 660	81 707		296		7 770		89 773		(76 337)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	152 247	125 660	81 707		296		7 770		89 773		(76 337)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	152 247	125 660	81 707		296		7 770		89 773		(76 337)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	152 247	125 660	81 707		296		7 770		89 773		(76 337)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	479 397	548 524	43 242	9.0%	78 037	16.3%	101 476	18.5%	222 755	40.6%	150 412	49.9%	(32.5%)
National Government	145 747	145 909	11 791	8.1%	17 238	11.8%	34 236	23.5%	63 265	43.4%	14 248	39.2%	140.3%
Provincial Government	-	-	-	-	110	-	(110)	-	0	-	88 155	87.9%	(100.1%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	145 747	145 909	11 791	8.1%	17 348	11.9%	34 126	23.4%	63 265	43.4%	102 402	58.0%	(66.7%)
Borrowing	200 000	228 398	8 314	4.2%	26 892	13.4%	41 902	18.3%	77 107	33.8%	26 008	46.5%	61.1%
Internally generated funds	133 650	174 217	23 137	17.3%	33 798	25.3%	25 448	14.6%	82 383	47.3%	20 137	32.8%	26.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	1 865	167.2%	(100.0%)
Capital Expenditure Standard Classification	479 397	548 524	43 242	9.0%	78 037	16.3%	101 476	18.5%	222 755	40.6%	150 412	49.9%	(32.5%)
Governance and Administration	43 000	56 401	13 538	31.5%	5 128	11.9%	6 027	10.7%	24 693	43.8%	4 490	7.7%	34.2%
Executive & Council	-	1 437	212	-	-	-	13	.9%	225	15.6%	396	-	(96.7%)
Budget & Treasury Office	-	115	-	-	30	-	-	-	30	26.4%	(0)	.2%	(100.0%)
Corporate Services	43 000	54 849	13 327	31.0%	5 097	11.9%	6 014	11.0%	24 438	44.6%	4 094	6.9%	46.9%
Community and Public Safety	38 724	109 329	1 767	4.6%	8 939	23.1%	15 505	14.2%	26 211	24.0%	97 168	57.8%	(84.0%)
Community & Social Services	13 000	32 494	1 940	14.9%	6 540	50.3%	4 963	15.3%	13 444	41.4%	9 013	84.4%	(44.9%)
Sport And Recreation	25 724	33 653	(173)	(.7%)	372	1.4%	8 859	26.3%	9 059	26.9%	-	-	(100.0%)
Public Safety	-	21 005	-	-	1 463	-	1 373	6.5%	2 836	13.5%	-	-	(100.0%)
Housing	-	21 348	-	-	403	-	(88)	(.4%)	316	1.5%	88 155	84.6%	(100.1%)
Health	-	830	-	-	160	-	397	47.9%	558	67.2%	-	-	(100.0%)
Economic and Environmental Services	118 108	121 321	19 287	16.3%	28 549	24.2%	16 709	13.8%	64 545	53.2%	14 860	73.2%	12.4%
Planning and Development	7 000	7 627	-	-	457	6.5%	-	-	457	6.0%	-	-	-
Road Transport	111 108	113 693	19 287	17.4%	28 092	25.3%	16 709	14.7%	64 088	56.4%	14 500	75.2%	15.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	360	28.4%	(100.0%)
Trading Services	279 566	261 474	8 650	3.1%	35 421	12.7%	60 218	23.0%	104 289	39.9%	33 892	50.7%	77.7%
Electricity	128 900	92 797	135	.1%	1 293	1.0%	24 254	26.1%	25 683	27.7%	3 342	26.8%	625.8%
Water	103 043	114 946	3 049	3.0%	19 518	18.9%	27 276	23.7%	49 843	43.4%	17 860	56.3%	52.7%
Waste Water Management	44 122	50 230	5 465	12.4%	14 610	33.1%	6 888	13.7%	26 962	53.7%	12 263	49.9%	(43.8%)
Waste Management	3 500	3 500	-	-	-	-	1 800	51.4%	1 800	51.4%	428	85.0%	320.8%
Other	-	-	-	-	-	-	3 016	-	3 016	-	3	-	100 413.2%

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	2 632 335	2 815 180	800 847	30.4%	778 600	29.6%	845 946	30.0%	2 425 393	86.2%	719 588	78.7%	17.6%
Property rates, penalties and collection charges	385 722	392 927	90 410	23.4%	92 026	23.9%	96 391	24.5%	278 828	71.0%	84 605	69.8%	13.9%
Service charges	1 715 369	1 878 428	499 700	29.1%	457 748	26.7%	573 653	30.5%	1 531 101	81.5%	436 381	77.1%	31.5%
Other revenue	58 159	68 524	41 925	72.1%	91 214	156.8%	42 808	62.5%	175 946	256.8%	59 240	140.6%	(27.7%)
Government - operating	298 237	296 993	116 841	39.2%	73 916	24.8%	82 261	27.7%	273 018	91.9%	60 521	90.6%	35.9%
Government - capital	145 747	145 747	44 183	30.3%	56 353	38.7%	40 017	27.5%	140 553	96.4%	72 975	68.9%	(45.2%)
Interest	29 100	32 561	7 788	26.8%	7 342	25.2%	10 817	33.2%	25 947	79.7%	5 866	74.0%	84.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 285 873)	(2 416 362)	(656 336)	28.7%	(600 183)	26.3%	(637 968)	26.4%	(1 894 487)	78.4%	(531 058)	74.8%	20.1%
Suppliers and employees	(2 192 857)	(2 335 938)	(653 333)	29.8%	(575 947)	26.3%	(628 994)	26.9%	(1 858 274)	79.6%	(528 021)	76.4%	19.1%
Finance charges	(80 335)	(69 388)	(517)	.6%	(20 706)	25.8%	(8 178)	11.8%	(29 400)	42.4%	(523)	39.8%	1 464.7%
Transfers and grants	(12 681)	(11 036)	(2 486)	19.6%	(3 530)	27.8%	(797)	7.2%	(6 813)	61.7%	(2 515)	36.5%	(68.3%)
Net Cash from/(used) Operating Activities	346 462	398 818	144 512	41.7%	178 417	51.5%	207 978	52.1%	530 907	133.1%	188 530	97.5%	10.3%
Cash Flow from Investing Activities													
Receipts	90	90	46	50.7%	150	166.7%	1 606	1 784.4%	1 802	2 001.8%	14 328	163.6%	(88.8%)
Proceeds on disposal of PPE	-	-	46	-	150	-	1 606	-	1 802	-	14 328	165.5%	(88.8%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	90	90	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(471 385)	(466 245)	(137 405)	29.1%	(83 660)	17.7%	(106 773)	22.9%	(327 839)	70.3%	(44 575)	44.1%	139.5%
Capital assets	(471 385)	(466 245)	(137 405)	29.1%	(83 660)	17.7%	(106 773)	22.9%	(327 839)	70.3%	(44 575)	44.1%	139.5%
Net Cash from/(used) Investing Activities	(471 295)	(466 155)	(137 360)	29.1%	(83 510)	17.7%	(105 167)	22.6%	(326 037)	69.9%	(30 247)	38.1%	247.7%
Cash Flow from Financing Activities													
Receipts	386 443	386 443	186 590	48.3%	200 980	52.0%	6 517	1.7%	394 086	102.0%	2 175	2.6%	199.6%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	385 500	385 500	185 500	48.1%	200 000	51.9%	-	-	385 500	100.0%	-	-	-
Increase (decrease) in consumer deposits	943	943	1 090	115.5%	980	103.9%	6 517	691.1%	8 586	910.5%	2 175	165.9%	199.6%
Payments	(142 914)	(159 485)	(2 858)	2.0%	(58 565)	41.0%	(23 935)	15.0%	(85 358)	53.5%	(2 853)	49.5%	739.0%
Repayment of borrowing	(142 914)	(159 485)	(2 858)	2.0%	(58 565)	41.0%	(23 935)	15.0%	(85 358)	53.5%	(2 853)	49.5%	739.0%
Net Cash from/(used) Financing Activities	243 529	226 958	183 731	75.4%	142 415	58.5%	(17 418)	(7.7%)	308 727	136.0%	(678)	(135.0%)	2 470.1%
Net Increase/(Decrease) in cash held	118 695	159 621	190 883	160.8%	237 321	199.9%	85 393	53.5%	513 597	321.8%	157 605	215.2%	(45.8%)
Cash/cash equivalents at the year begin:	346 529	432 557	432 557	124.8%	623 440	179.9%	860 761	199.0%	432 557	100.0%	485 395	100.0%	77.3%
Cash/cash equivalents at the year end:	465 224	592 178	623 440	134.0%	860 761	185.0%	946 154	159.8%	946 154	159.8%	643 000	124.6%	47.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	64 402	45.0%	4 028	2.8%	2 886	2.0%	71 663	50.1%	142 979	31.4%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	207 066	95.4%	1 427	.7%	653	.3%	7 985	3.7%	217 130	47.6%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	29 585	63.2%	2 160	4.6%	745	1.6%	14 291	30.5%	46 781	10.3%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 970	61.7%	505	3.9%	414	3.2%	4 035	31.2%	12 923	2.8%	-	-	-
Receivables from Exchange Transactions - Waste Management	6 047	67.4%	375	4.2%	289	3.2%	2 267	25.2%	8 978	2.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 044	11.0%	355	3.7%	335	3.5%	7 759	81.7%	9 492	2.1%	-	-	-
Interest on Arrear Debtor Accounts	971	20.8%	532	11.4%	249	5.3%	2 923	62.5%	4 676	1.0%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(19 636)	(150.1%)	847	6.5%	258	2.0%	31 614	241.6%	13 083	2.9%	-	-	-
Total By Income Source	297 450	65.2%	10 230	2.2%	5 828	1.3%	142 537	31.3%	456 044	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	9 035	59.0%	119	.8%	76	.5%	6 085	39.7%	15 314	3.4%	-	-	-
Commercial	221 208	82.5%	3 193	1.2%	1 339	.5%	42 291	15.8%	268 032	58.8%	-	-	-
Households	62 917	42.1%	4 615	3.1%	3 698	2.5%	78 262	52.4%	149 493	32.8%	-	-	-
Other	4 289	18.5%	2 302	9.9%	715	3.1%	15 899	68.5%	23 205	5.1%	-	-	-
Total By Customer Group	297 450	65.2%	10 230	2.2%	5 828	1.3%	142 537	31.3%	456 044	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	91 136	100.0%	-	-	-	-	-	-	91 136	21.6%
Bulk Water	13 140	100.0%	-	-	-	-	-	-	13 140	3.1%
PAYE deductions	6 599	100.0%	-	-	-	-	-	-	6 599	1.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	7 857	100.0%	-	-	-	-	-	-	7 857	1.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	301 479	100.0%	-	-	-	-	-	-	301 479	71.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 024	100.0%	-	-	-	-	-	-	1 024	.2%
Total	421 234	100.0%	-	-	-	-	-	-	421 234	100.0%

Contact Details

Municipal Manager	Dr Nhlanhla J Sibeko	035 907 5100
Financial Manager	Mr Mxolisi Kunene	035 907 5090

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMLALAZI (KZN284)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	314 143	314 143	123 816	39.4%	43 731	13.9%	104 800	33.4%	272 347	86.7%	75 692	87.3%	38.5%
Property rates	48 498	48 498	32 673	67.4%	2 791	5.8%	5 151	10.6%	40 616	83.7%	6 626	96.2%	(22.3%)
Property rates - penalties and collection charges	2 217	2 217	860	38.8%	1 006	45.4%	951	42.9%	2 817	127.1%	634	221.9%	50.1%
Service charges - electricity revenue	59 499	59 499	15 326	25.8%	15 204	25.6%	14 954	25.1%	45 484	76.4%	13 929	72.3%	7.4%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	11 836	11 836	2 947	24.9%	2 933	24.8%	2 951	24.9%	8 831	74.6%	2 821	76.8%	4.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 253	1 253	799	63.8%	143	11.4%	102	8.1%	1 043	83.2%	115	58.3%	(11.5%)
Interest earned - external investments	6 047	6 047	1 529	25.3%	1 451	24.0%	1 344	22.2%	4 324	71.5%	2 266	114.4%	(40.7%)
Interest earned - outstanding debtors	397	397	108	27.3%	131	32.9%	141	35.6%	380	95.8%	136	88.8%	4.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	27 048	27 048	13	-	14 693	54.3%	31	.1%	14 737	54.5%	7 917	60.6%	(99.6%)
Licences and permits	3 562	3 562	890	25.0%	870	24.4%	847	23.8%	2 607	73.2%	740	67.6%	14.4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	150 264	150 264	67 651	45.0%	4 131	2.7%	77 556	51.6%	149 338	99.4%	39 617	95.5%	95.8%
Other own revenue	3 394	3 394	929	27.4%	469	13.8%	451	13.3%	1 849	54.5%	890	70.0%	(49.4%)
Gains on disposal of PPE	130	130	90	69.2%	(90)	(69.2%)	320	246.4%	320	246.4%	-	692.9%	(100.0%)
Operating Expenditure	354 776	354 776	84 871	23.9%	80 397	22.7%	78 195	22.0%	243 464	68.6%	79 041	68.8%	(1.1%)
Employee related costs	110 533	110 533	22 189	20.1%	24 251	21.9%	23 083	20.9%	69 523	62.9%	18 090	66.4%	27.6%
Remuneration of councillors	19 335	19 335	4 375	22.6%	4 120	21.3%	4 782	24.7%	13 276	68.7%	4 837	73.9%	(1.2%)
Debt impairment	24 456	24 456	6 114	25.0%	6 114	25.0%	6 114	25.0%	18 342	75.0%	7 429	84.4%	(17.7%)
Depreciation and asset impairment	38 925	38 925	9 731	25.0%	9 731	25.0%	9 731	25.0%	29 194	75.0%	13 264	96.6%	(26.6%)
Finance charges	541	541	144	26.7%	-	-	265	49.1%	410	75.8%	288	58.0%	(7.9%)
Bulk purchases	48 940	48 940	13 733	28.1%	7 083	14.5%	9 568	19.6%	30 383	62.1%	9 812	63.8%	(2.5%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	29 924	29 924	6 834	22.8%	6 512	21.8%	8 533	28.5%	21 880	73.1%	6 224	63.0%	37.1%
Transfers and grants	4 302	4 302	761	17.7%	1 318	30.6%	1 117	26.0%	3 197	74.3%	1 121	75.3%	(.3%)
Other expenditure	77 820	77 820	20 990	27.0%	21 267	27.3%	15 002	19.3%	57 259	73.6%	17 975	61.0%	(16.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(40 632)	(40 632)	38 945		(36 666)		26 605		28 883		(3 349)		
Transfers recognised - capital	61 645	61 645	5 628	9.1%	10 362	16.8%	21 915	35.6%	37 905	61.5%	4 727	81.8%	363.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	21 012	21 012	44 573		(26 304)		48 520		66 788		1 377		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	21 012	21 012	44 573		(26 304)		48 520		66 788		1 377		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	21 012	21 012	44 573		(26 304)		48 520		66 788		1 377		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	21 012	21 012	44 573		(26 304)		48 520		66 788		1 377		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	77 287	77 287	9 684	12.5%	15 798	20.4%	16 209	21.0%	41 691	53.9%	12 314	46.2%	31.6%
National Government	77 287	77 287	9 449	12.2%	13 322	17.2%	16 209	21.0%	38 981	50.4%	12 314	54.8%	31.6%
Provincial Government	-	-	235	-	2 475	-	-	-	2 710	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	77 287	77 287	9 684	12.5%	15 798	20.4%	16 209	21.0%	41 691	53.9%	12 314	51.2%	31.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	77 287	77 287	9 684	12.5%	15 798	20.4%	16 209	21.0%	41 691	53.9%	12 314	46.2%	31.6%
Governance and Administration	5 398	5 398	1	-	1 881	34.8%	3 553	65.8%	5 435	100.7%	1 378	26.7%	157.8%
Executive & Council	750	750	-	-	168	22.4%	-	-	168	22.4%	-	-	-
Budget & Treasury Office	1 381	1 381	1	.1%	78	5.7%	181	13.1%	260	18.8%	757	34.7%	(76.2%)
Corporate Services	3 267	3 267	-	-	1 635	50.0%	3 372	103.2%	5 007	153.3%	621	31.9%	443.2%
Community and Public Safety	17 040	17 040	3 676	21.6%	3 474	20.4%	2 167	12.7%	9 318	54.7%	5 045	66.7%	(57.0%)
Community & Social Services	4 690	4 690	476	10.2%	857	18.3%	1 769	37.7%	3 103	66.2%	1 190	34.0%	48.6%
Sport And Recreation	10 370	10 370	3 109	30.0%	528	5.1%	208	2.0%	3 845	37.1%	3 759	80.1%	(94.5%)
Public Safety	440	440	1	.2%	2 084	473.6%	115	26.2%	2 200	500.1%	36	3.9%	222.2%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	1 540	1 540	90	5.8%	6	.4%	75	4.9%	170	11.0%	59	28.1%	25.8%
Economic and Environmental Services	48 070	48 070	6 008	12.5%	9 645	20.1%	10 161	21.1%	25 813	53.7%	5 181	40.6%	96.1%
Planning and Development	2 499	2 499	1	-	210	8.4%	92	3.7%	303	12.1%	226	39.1%	(59.4%)
Road Transport	45 571	45 571	6 007	13.2%	9 434	20.7%	10 069	22.1%	25 510	56.0%	4 955	40.6%	103.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	6 500	6 500	-	-	797	12.3%	329	5.1%	1 126	17.3%	710	21.8%	(53.7%)
Electricity	1 560	1 560	-	-	797	51.1%	197	12.6%	994	63.7%	710	19.5%	(72.3%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	4 940	4 940	-	-	-	-	132	2.7%	132	2.7%	-	30.6%	(100.0%)
Other	280	280	-	-	-	-	-	-	-	-	1	83.4%	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	335 651	340 194	130 093	38.8%	99 128	29.5%	80 321	23.6%	309 542	91.0%	95 076	96.1%	(15.5%)
Property rates, penalties and collection charges	48 179	50 488	15 361	31.9%	11 571	24.0%	5 935	11.8%	32 867	65.1%	7 337	64.6%	(19.1%)
Service charges	60 635	60 272	18 194	30.0%	17 672	29.1%	17 853	29.6%	53 719	89.1%	16 597	85.1%	7.6%
Other revenue	12 052	16 555	13 780	114.3%	5 920	49.1%	6 250	37.8%	25 949	156.7%	9 010	311.1%	(30.6%)
Government - operating	150 264	151 462	66 496	44.3%	42 515	28.3%	46 860	30.9%	155 871	102.9%	45 817	112.9%	2.3%
Government - capital	58 137	54 503	15 000	25.8%	20 000	34.4%	2 539	4.7%	37 539	68.9%	15 000	46.1%	(83.1%)
Interest	6 384	6 914	1 262	19.8%	1 451	22.7%	885	12.8%	3 597	52.0%	1 315	64.6%	(32.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(301 037)	(317 940)	(99 806)	33.2%	(75 707)	25.1%	(42 568)	13.4%	(218 080)	68.6%	(58 972)	70.0%	(27.8%)
Suppliers and employees	(296 194)	(312 852)	(99 044)	33.4%	(74 388)	25.1%	(41 451)	13.2%	(214 883)	68.7%	(58 059)	70.2%	(28.6%)
Finance charges	(541)	(541)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 302)	(4 547)	(761)	17.7%	(1 318)	30.6%	(1 117)	24.6%	(3 197)	70.3%	(914)	66.6%	22.3%
Net Cash from/(used) Operating Activities	34 614	22 254	30 288	87.5%	23 421	67.7%	37 753	169.6%	91 462	411.0%	36 103	210.6%	4.6%
Cash Flow from Investing Activities													
Receipts	112	946	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	130	946	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	(18)	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(57 966)	(61 506)	(9 832)	17.0%	(15 798)	27.3%	(12 830)	20.9%	(38 459)	62.5%	(12 314)	61.7%	4.2%
Capital assets	(57 966)	(61 506)	(9 832)	17.0%	(15 798)	27.3%	(12 830)	20.9%	(38 459)	62.5%	(12 314)	61.7%	4.2%
Net Cash from/(used) Investing Activities	(57 854)	(60 560)	(9 832)	17.0%	(15 798)	27.3%	(12 830)	21.2%	(38 459)	63.5%	(12 314)	62.6%	4.2%
Cash Flow from Financing Activities													
Receipts	105	99	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	105	99	-	-	-	-	-	-	-	-	-	-	-
Payments	(343)	(343)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(343)	(343)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(238)	(244)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(23 478)	(38 550)	20 455	(87.1%)	7 624	(32.5%)	24 924	(64.7%)	53 003	(137.5%)	23 789	4 032.6%	4.8%
Cash/cash equivalents at the year begin:	87 326	112 439	112 434	128.8%	132 890	152.2%	140 513	125.0%	112 434	100.0%	147 657	100.0%	(4.8%)
Cash/cash equivalents at the year end:	63 848	73 889	132 890	208.1%	140 513	220.1%	165 437	223.9%	165 437	223.9%	171 447	210.8%	(3.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 698	61.0%	825	13.6%	365	6.0%	1 178	19.4%	6 066	12.6%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	493	1.5%	763	2.2%	496	1.5%	32 160	94.8%	33 911	70.3%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	365	13.8%	252	9.6%	112	4.2%	1 908	72.4%	2 636	5.5%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(6)	(.4%)	2	.2%	2	.2%	1 286	100.1%	1 285	2.7%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	(483)	(11.2%)	82	1.9%	22	.5%	4 707	108.8%	4 328	9.0%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	4 066	8.4%	1 924	4.0%	997	2.1%	41 239	85.5%	48 226	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	419	3.2%	394	3.0%	54	.4%	12 375	93.5%	13 241	27.5%	-	-	-
Commercial	279	5.8%	343	7.2%	294	6.1%	3 874	80.9%	4 790	9.9%	-	-	-
Households	783	5.6%	841	6.0%	456	3.3%	11 904	85.1%	13 983	29.0%	-	-	-
Other	2 586	16.0%	346	2.1%	192	1.2%	13 087	80.7%	16 211	33.6%	-	-	-
Total By Customer Group	4 066	8.4%	1 924	4.0%	997	2.1%	41 239	85.5%	48 226	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	3 109	100.0%	-	-	-	-	-	-	3 109	11.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 126	100.0%	-	-	-	-	-	-	1 126	4.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 275	100.0%	-	-	-	-	-	-	1 275	4.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 445	100.0%	-	-	-	-	0	-	12 445	46.3%
Auditor-General	3	100.0%	-	-	-	-	-	-	3	-
Other	8 926	100.0%	-	-	-	-	-	-	8 926	33.2%
Total	26 885	100.0%	-	-	-	-	0	-	26 885	100.0%

Contact Details

Municipal Manager	Mr T S Mashabane	035 473 3342
Financial Manager	Mr Z N Mhlongo	035 473 3312

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTHONJANENI (KZN285)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	138 925	176 043	47 712	34.3%	42 875	30.9%	35 533	20.2%	126 120	71.6%	24 442	75.8%	45.4%
Property rates	9 321	9 882	999	10.7%	2 873	30.8%	2 780	28.1%	6 652	67.3%	1 632	38.7%	70.4%
Property rates - penalties and collection charges	580	580	154	26.6%	195	33.7%	300	51.8%	650	112.0%	155	75.4%	94.1%
Service charges - electricity revenue	22 702	22 257	11 743	51.7%	4 548	20.0%	4 134	18.6%	20 426	91.8%	4 380	60.1%	(5.6%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 086	1 087	352	32.4%	350	32.3%	357	32.9%	1 060	97.6%	212	61.9%	68.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	507	235	36	7.2%	65	12.8%	44	18.6%	145	61.6%	72	36.7%	(38.8%)
Interest earned - external investments	3 146	3 146	470	14.9%	500	15.9%	508	16.1%	1 477	47.0%	861	85.4%	(41.0%)
Interest earned - outstanding debtors	-	-	421	-	-	-	-	-	421	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	20 000	20 000	4 274	21.4%	5 911	29.6%	6 801	34.0%	16 986	84.9%	4 757	69.5%	43.0%
Licences and permits	2 516	2 516	526	20.9%	382	15.2%	431	17.1%	1 339	53.2%	432	39.4%	(.1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	77 172	71 851	26 555	34.4%	23 377	30.3%	19 524	27.2%	69 456	96.7%	11 259	97.1%	73.4%
Other own revenue	1 287	43 050	2 183	169.6%	4 673	363.1%	652	1.5%	7 508	17.4%	683	138.7%	(4.5%)
Gains on disposal of PPE	608	1 438	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	138 900	150 787	24 925	17.9%	28 112	20.2%	32 582	21.6%	85 619	56.8%	22 930	55.7%	42.1%
Employee related costs	42 317	42 332	7 521	17.8%	8 583	20.3%	8 097	19.1%	24 202	57.2%	4 588	69.0%	76.5%
Remuneration of councillors	6 107	6 910	1 191	19.5%	1 673	27.4%	1 630	23.6%	4 494	65.0%	771	69.5%	111.5%
Debt impairment	11 130	11 130	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 700	3 700	-	-	-	-	561	15.2%	561	15.2%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	22 304	22 304	6 082	27.3%	4 326	19.4%	4 497	20.2%	14 905	66.8%	4 112	69.8%	9.4%
Other Materials	10 131	10 446	1 862	18.4%	226	2.2%	30	.3%	2 118	20.3%	4 087	86.0%	(99.3%)
Contracted services	3 073	5 231	571	18.6%	3 587	116.7%	2 351	44.9%	6 508	124.4%	314	37.0%	648.1%
Transfers and grants	1 189	1 140	51	4.3%	1 917	161.3%	2 775	243.5%	4 744	416.1%	-	4.1%	(100.0%)
Other expenditure	38 948	47 594	7 647	19.6%	7 799	20.0%	12 640	26.6%	28 086	59.0%	9 058	64.1%	39.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	25	25 256	22 787		14 763		2 951		40 501		1 512		
Transfers recognised - capital	27 399	27 399	7 541	27.5%	(437)	(1.6%)	2 811	10.3%	9 914	36.2%	1 342	98.7%	109.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	27 424	52 655	30 327		14 326		5 761		50 414		2 854		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	27 424	52 655	30 327		14 326		5 761		50 414		2 854		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	27 424	52 655	30 327		14 326		5 761		50 414		2 854		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	27 424	52 655	30 327		14 326		5 761		50 414		2 854		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	34 242	52 655	8 026	23.4%	7 778	22.7%	12 589	23.9%	28 393	53.9%	6 261	84.9%	101.1%
National Government	27 399	27 399	6 629	24.2%	5 169	18.9%	8 213	30.0%	20 012	73.0%	1 145	93.8%	617.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	27 399	27 399	6 629	24.2%	5 169	18.9%	8 213	30.0%	20 012	73.0%	1 145	93.8%	617.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 843	25 256	1 397	20.4%	-	-	-	-	1 397	5.5%	5 116	73.6%	(100.0%)
Public contributions and donations	-	-	-	-	2 609	-	4 376	-	6 984	-	-	-	(100.0%)
Capital Expenditure Standard Classification	34 242	52 655	8 026	23.4%	7 778	22.7%	12 589	23.9%	28 393	53.9%	6 261	84.9%	101.1%
Governance and Administration	1 206	8 104	1 296	107.5%	673	55.8%	392	4.8%	2 361	29.1%	526	39.3%	(25.6%)
Executive & Council	982	7 987	1 296	132.1%	660	67.2%	374	4.7%	2 331	29.2%	492	40.5%	(23.9%)
Budget & Treasury Office	61	51	-	-	13	21.4%	17	33.5%	30	59.2%	14	41.0%	21.7%
Corporate Services	163	66	-	-	-	-	-	-	-	-	20	10.3%	(100.0%)
Community and Public Safety	3 220	97	100	3.1%	1 936	60.1%	2 739	2 823.9%	4 775	4 922.6%	1 106	78.2%	147.6%
Community & Social Services	3 220	97	100	3.1%	1 936	60.1%	2 739	2 823.9%	4 775	4 922.6%	1 106	78.2%	147.6%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	19 316	22 554	5 431	28.1%	2 834	14.7%	4 899	21.7%	13 163	58.4%	15	91.3%	32 537.1%
Planning and Development	-	3 238	1 262	-	-	-	-	-	1 262	39.0%	15	-	(100.0%)
Road Transport	19 316	19 316	4 169	21.6%	2 834	14.7%	4 899	25.4%	11 901	61.6%	-	90.5%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	10 500	21 900	1 198	11.4%	2 336	22.2%	4 560	20.8%	8 094	37.0%	4 614	111.6%	(1.2%)
Electricity	8 800	20 800	1 198	13.6%	2 336	26.5%	3 756	18.1%	7 290	35.0%	4 614	111.6%	(18.6%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 700	1 100	-	-	-	-	804	73.1%	804	73.1%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	166 324	139 638	58 874	35.4%	49 898	30.0%	44 808	32.1%	153 580	110.0%	25 808	105.7%	73.6%
Property rates, penalties and collection charges	9 901	7 125	959	9.7%	1 801	18.2%	2 071	29.1%	4 831	67.8%	1 787	63.9%	15.9%
Service charges	23 788	21 957	4 680	19.7%	4 402	18.5%	5 695	25.9%	14 777	67.3%	4 592	73.8%	24.0%
Other revenue	24 918	10 100	6 754	27.1%	4 323	17.3%	2 109	20.9%	13 185	130.5%	7 309	211.4%	(71.1%)
Government - operating	77 172	71 851	28 039	36.3%	24 872	32.2%	19 000	26.4%	71 911	100.1%	11 259	111.7%	68.8%
Government - capital	27 399	27 399	17 623	64.3%	14 000	51.1%	15 426	56.3%	47 049	171.7%	-	76.1%	(100.0%)
Interest	3 146	1 206	819	26.0%	500	15.9%	508	42.1%	1 826	151.4%	861	86.1%	(41.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(138 900)	(111 967)	(25 935)	18.7%	(26 069)	18.8%	(26 415)	23.6%	(78 419)	70.0%	(21 787)	58.9%	21.2%
Suppliers and employees	(126 581)	(110 668)	(25 839)	20.4%	(25 353)	20.0%	(21 342)	19.3%	(72 534)	65.5%	(21 787)	59.3%	(2.0%)
Finance charges	(11 130)	-	-	-	-	-	(1 694)	-	(1 694)	-	-	-	(100.0%)
Transfers and grants	(1 189)	(1 300)	(96)	8.1%	(716)	60.2%	(3 379)	260.0%	(4 191)	322.5%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	27 424	27 670	32 939	120.1%	23 829	86.9%	18 393	66.5%	75 161	271.6%	4 020	299.5%	357.5%
Cash Flow from Investing Activities													
Receipts	-	2 230	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	2 230	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(34 242)	(52 305)	(16 275)	47.5%	(8 158)	23.8%	(8 254)	15.8%	(32 687)	62.5%	(5 806)	65.1%	42.2%
Capital assets	(34 242)	(52 305)	(16 275)	47.5%	(8 158)	23.8%	(8 254)	15.8%	(32 687)	62.5%	(5 806)	65.1%	42.2%
Net Cash from/(used) Investing Activities	(34 242)	(50 075)	(16 275)	47.5%	(8 158)	23.8%	(8 254)	16.5%	(32 687)	65.3%	(5 806)	65.8%	42.2%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(6 818)	(22 405)	16 664	(244.4%)	15 671	(229.8%)	10 139	(45.3%)	42 474	(189.6%)	(1 786)	(246.3%)	(667.7%)
Cash/cash equivalents at the year begin:	49 259	42 470	42 139	85.5%	58 803	119.4%	74 474	175.4%	42 139	99.2%	111 627	168.6%	(33.3%)
Cash/cash equivalents at the year end:	42 441	20 066	58 803	138.6%	74 474	175.5%	84 613	421.7%	84 613	421.7%	109 841	416.2%	(23.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 963	81.9%	57	2.4%	42	1.7%	335	14.0%	2 396	19.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 190	14.5%	461	5.6%	436	5.3%	6 132	74.6%	8 218	67.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	182	24.5%	42	5.6%	38	5.1%	481	64.8%	742	6.1%	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	217	29.1%	-	-	-	-	527	70.9%	744	6.1%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	3 551	29.3%	559	4.6%	515	4.3%	7 475	61.8%	12 101	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	292	8.2%	108	3.0%	105	2.9%	3 054	85.8%	3 558	29.4%	-	-	-
Commercial	1 722	65.5%	93	3.5%	70	2.7%	745	28.3%	2 630	21.7%	-	-	-
Households	1 255	29.8%	305	7.2%	288	6.8%	2 362	56.1%	4 210	34.8%	-	-	-
Other	282	16.5%	54	3.2%	52	3.0%	1 315	77.2%	1 702	14.1%	-	-	-
Total By Customer Group	3 551	29.3%	560	4.6%	515	4.3%	7 475	61.8%	12 101	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	168	100.0%	-	-	-	-	-	-	168	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	168	100.0%	-	-	-	-	-	-	168	100.0%

Contact Details

Municipal Manager	Mr P.P. Sibiya	035 450 2082
Financial Manager	Mr K.N Mthethwa	035 450 2082

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NKANDLA (KZN286)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	119 157	123 805	108 541	91.1%	24 690	20.7%	27 762	22.4%	160 993	130.0%	27 664	82.4%	.4%
Property rates	11 878	17 930	26 937	226.8%	(12 218)	(102.9%)	1 186	6.6%	15 905	88.7%	803	95.1%	47.6%
Property rates - penalties and collection charges	436	436	-	-	-	-	224	51.5%	224	51.5%	170	56.8%	31.8%
Service charges - electricity revenue	-	15 425	1 936	-	1 469	-	-	-	3 405	22.1%	756	23.4%	(100.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	551	596	195	35.4%	203	36.9%	2 909	488.3%	3 308	555.2%	1 919	75.5%	51.6%
Rental of facilities and equipment	450	713	87	19.4%	109	24.2%	142	19.9%	338	47.5%	167	62.9%	(14.9%)
Interest earned - external investments	950	800	190	20.0%	91	9.6%	135	16.8%	416	52.0%	413	115.4%	(67.4%)
Interest earned - outstanding debtors	1 880	1 880	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	7	-	-	-	7	-	-	-	-
Licences and permits	20	56	-	-	3	14.4%	28	49.9%	31	55.0%	2	-	1 187.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	83 881	83 881	66 511	79.3%	28 713	34.2%	19 792	23.6%	115 016	137.1%	20 528	82.6%	(3.6%)
Other own revenue	18 212	1 688	12 684	69.6%	6 269	34.4%	3 346	198.2%	22 299	1 320.8%	2 905	171.4%	15.2%
Gains on disposal of PPE	900	400	-	-	44	4.8%	-	-	44	10.9%	-	-	-
Operating Expenditure	117 422	122 699	41 149	35.0%	37 373	31.8%	30 848	25.1%	109 371	89.1%	29 194	95.6%	5.7%
Employee related costs	39 445	39 571	8 892	22.5%	10 539	26.7%	8 888	22.5%	28 319	71.6%	8 291	50.3%	7.2%
Remuneration of councillors	8 526	8 126	1 915	22.5%	1 995	23.4%	2 153	26.5%	6 062	74.6%	2 808	-	(23.3%)
Debt impairment	560	795	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 755	5 870	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	11 000	12 000	3 417	31.1%	2 798	25.4%	2 748	22.9%	8 963	74.7%	1 377	-	99.5%
Other Materials	12 404	5 130	-	-	-	-	-	-	-	-	-	-	-
Contracted services	9 825	18 447	4 774	48.6%	-	-	3 481	18.9%	8 255	44.8%	2 591	-	34.3%
Transfers and grants	885	885	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	32 022	31 875	22 152	69.2%	22 041	68.8%	13 578	42.6%	57 771	181.2%	14 126	102.3%	(3.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 735	1 106	67 392		(12 683)		(3 087)		51 622		(1 530)		
Transfers recognised - capital	-	39 795	5 000	-	23 652	-	-	-	28 652	72.0%	7 188	40.8%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	507	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 242	40 901	72 392		10 968		(3 087)		80 273		5 658		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 242	40 901	72 392		10 968		(3 087)		80 273		5 658		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 242	40 901	72 392		10 968		(3 087)		80 273		5 658		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 242	40 901	72 392		10 968		(3 087)		80 273		5 658		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	43 302	42 602	14 043	32.4%	11 125	25.7%	12 060	28.3%	37 229	87.4%	18 641	74.6%	(35.3%)
National Government	39 795	39 795	14 043	35.3%	11 093	27.9%	11 326	28.5%	36 463	91.6%	17 536	72.7%	(35.4%)
Provincial Government	-	-	-	-	-	-	0	-	0	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	734	-	734	-	-	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	39 795	39 795	14 043	35.3%	11 093	27.9%	12 060	30.3%	37 197	93.5%	17 536	72.7%	(31.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	2 807	-	-	32	-	-	-	32	1.1%	1 105	-	(100.0%)
Public contributions and donations	3 507	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	43 302	42 602	14 043	32.4%	11 125	25.7%	12 060	28.3%	37 229	87.4%	18 641	74.6%	(35.3%)
Governance and Administration	3 507	307	-	-	32	.9%	-	-	32	10.4%	-	-	-
Executive & Council	0	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	507	307	-	-	32	6.3%	-	-	32	10.4%	-	-	-
Corporate Services	3 000	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	882	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	882	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	39 795	42 295	14 043	35.3%	11 093	27.9%	12 060	28.5%	37 197	87.9%	17 759	73.6%	(32.1%)
Planning and Development	39 795	39 795	14 043	35.3%	11 093	27.9%	12 060	30.3%	37 197	93.5%	17 759	73.6%	(32.1%)
Road Transport	-	2 500	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	154 968	152 201	70 147	45.3%	58 345	37.6%	34 791	22.9%	163 284	107.3%	42 166	95.5%	(17.5%)
Property rates, penalties and collection charges	11 880	13 342	350	2.9%	10 440	87.9%	3 485	26.1%	14 275	107.0%	2 515	109.4%	38.5%
Service charges	16 623	11 849	1 551	9.3%	2 797	16.8%	2 995	25.3%	7 343	62.0%	2 229	54.3%	34.4%
Other revenue	1 454	1 454	7 128	490.2%	6 362	437.5%	3 933	270.4%	17 423	1 198.0%	3 691	62.5%	6.5%
Government - operating	83 881	83 881	35 349	42.1%	28 096	33.5%	20 436	24.4%	83 881	100.0%	20 868	104.2%	(2.1%)
Government - capital	39 795	39 795	25 500	64.1%	10 500	26.4%	3 795	9.5%	39 795	100.0%	12 188	100.0%	(68.9%)
Interest	1 335	1 880	268	20.1%	151	11.3%	148	7.9%	567	30.1%	675	120.5%	(78.1%)
Dividends	-	-	1	-	-	-	-	-	1	-	-	-	-
Payments	(114 622)	(122 699)	(45 130)	39.4%	(43 380)	37.8%	(26 764)	21.8%	(115 274)	93.9%	(40 679)	82.3%	(34.2%)
Suppliers and employees	(114 622)	(121 814)	(44 664)	39.0%	(43 069)	37.6%	(26 764)	22.0%	(114 496)	94.0%	(40 679)	144.3%	(34.2%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(885)	(467)	-	(311)	-	-	-	(778)	87.9%	-	-	-
Net Cash from/(used) Operating Activities	40 346	29 502	25 017	62.0%	14 966	37.1%	8 027	27.2%	48 010	162.7%	1 487	121.9%	439.8%
Cash Flow from Investing Activities													
Receipts	2 500	1 183	-	-	381	15.2%	-	-	381	32.2%	-	-	-
Proceeds on disposal of PPE	2 500	1 183	-	-	381	15.2%	-	-	381	32.2%	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(43 312)	(42 602)	(14 043)	32.4%	(11 093)	25.6%	(11 326)	26.6%	(36 463)	85.6%	(14 530)	71.5%	(22.0%)
Capital assets	(43 312)	(42 602)	(14 043)	32.4%	(11 093)	25.6%	(11 326)	26.6%	(36 463)	85.6%	(14 530)	71.5%	(22.0%)
Net Cash from/(used) Investing Activities	(40 812)	(41 419)	(14 043)	34.4%	(10 712)	26.2%	(11 326)	27.3%	(36 082)	87.1%	(14 530)	71.5%	(22.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(466)	(11 917)	10 974	(2 354.7%)	4 253	(912.7%)	(3 299)	27.7%	11 928	(100.1%)	(13 043)	834.9%	(74.7%)
Cash/cash equivalents at the year begin:	9 051	4 482	-	-	10 974	121.2%	15 227	339.7%	-	-	55 798	288.2%	(72.7%)
Cash/cash equivalents at the year end:	8 585	(7 435)	10 974	127.8%	15 227	177.4%	11 928	(160.4%)	11 928	(160.4%)	42 756	595.7%	(72.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	585	3.7%	806	5.0%	771	4.8%	13 808	86.5%	15 970	73.6%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	308	.7%	309	.7%	308	.7%	41 508	97.8%	42 433	195.4%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	73	1.5%	73	1.5%	74	1.5%	4 560	95.4%	4 781	22.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	46	5.4%	46	5.4%	44	5.2%	710	84.0%	846	3.9%	-	-	-
Interest on Arrear Debtor Accounts	113	1.6%	54	.8%	59	.8%	6 967	96.9%	7 194	33.1%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 230)	6.5%	(1 864)	3.8%	(788)	1.6%	(43 631)	88.1%	(49 513)	(228.1%)	-	-	-
Total By Income Source	(2 103)	(9.7%)	(577)	(2.7%)	468	2.2%	23 923	110.2%	21 711	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(1 918)	(1 311.4%)	(913)	(624.5%)	157	107.1%	2 821	1 928.7%	146	.7%	-	-	-
Commercial	(38)	(.9%)	91	2.2%	92	2.2%	4 011	96.5%	4 156	19.1%	-	-	-
Households	87	1.2%	83	1.1%	85	1.1%	7 293	96.6%	7 548	34.8%	-	-	-
Other	(235)	(2.4%)	163	1.7%	134	1.4%	9 798	99.4%	9 860	45.4%	-	-	-
Total By Customer Group	(2 103)	(9.7%)	(577)	(2.7%)	468	2.2%	23 923	110.2%	21 711	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr S Ntombela	035 833 2009
Financial Manager	Mr NM Mnyandu	035 833 2063

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KING CETSHWAYO (DC28)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	639 065	698 005	219 481	34.3%	199 875	31.3%	150 027	21.5%	569 384	81.6%	158 687	83.2%	(5.5%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	46 595	39 681	9 894	21.2%	10 363	22.2%	9 863	24.9%	30 120	75.9%	10 442	70.5%	(5.6%)
Service charges - sanitation revenue	6 178	6 178	1 866	30.2%	1 686	27.3%	1 468	23.8%	5 021	81.3%	1 429	78.0%	2.8%
Service charges - refuse revenue	22 671	19 964	4 634	20.4%	5 822	25.7%	4 353	21.8%	14 809	74.2%	4 020	88.9%	8.3%
Service charges - other	389	389	59	15.3%	42	10.8%	39	10.0%	140	36.1%	55	70.1%	(29.6%)
Rental of facilities and equipment	50	50	11	22.5%	11	22.5%	12	23.2%	34	68.1%	7	-	61.0%
Interest earned - external investments	37 197	37 197	10 610	28.5%	10 894	29.3%	11 721	31.5%	33 225	89.3%	10 525	87.4%	11.4%
Interest earned - outstanding debtors	293	293	439	150.2%	528	180.5%	541	184.8%	1 508	515.4%	6	6.5%	9 157.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	472 693	472 693	182 992	38.7%	141 406	29.9%	121 664	25.7%	446 062	94.4%	109 733	94.9%	10.9%
Other own revenue	53 000	121 561	8 975	16.9%	29 123	55.0%	367	.3%	38 465	31.6%	22 471	41.5%	(98.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	669 484	750 955	139 379	20.8%	182 042	27.2%	154 630	20.6%	476 052	63.4%	155 755	71.2%	(.7%)
Employee related costs	190 458	182 254	37 910	19.9%	45 044	23.7%	38 516	21.1%	121 470	66.6%	35 537	69.4%	8.4%
Remuneration of councillors	11 411	11 411	2 363	20.7%	2 233	19.6%	2 747	24.1%	7 343	64.3%	2 778	66.0%	(1.1%)
Debt impairment	3 834	12 522	980	25.6%	958	25.0%	937	7.5%	2 875	23.0%	909	75.0%	3.1%
Depreciation and asset impairment	64 000	76 061	16 000	25.0%	13 630	21.3%	17 041	22.4%	46 671	61.4%	12 854	72.2%	32.6%
Finance charges	17 447	22 114	5 529	31.7%	7 915	45.4%	4 437	20.1%	17 880	80.9%	4 381	98.5%	1.3%
Bulk purchases	48 010	50 939	11 216	23.4%	13 950	29.1%	14 070	27.6%	39 236	77.0%	11 237	74.8%	25.2%
Other Materials	491	418	105	21.5%	75	15.3%	96	23.1%	277	66.3%	65	40.7%	47.3%
Contracted services	103 238	111 295	14 319	13.9%	39 433	38.2%	28 451	25.6%	82 203	73.9%	8 806	74.6%	223.1%
Transfers and grants	5 000	9 779	5 000	100.0%	-	-	-	-	5 000	51.1%	7 563	100.0%	(100.0%)
Other expenditure	225 595	274 162	45 958	20.4%	58 805	26.1%	48 334	17.6%	153 097	55.8%	71 625	68.2%	(32.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(30 419)	(52 950)	80 102		17 833		(4 603)		93 332		2 932		
Transfers recognised - capital	433 012	433 012	151 829	35.1%	122 856	28.4%	77 707	17.9%	352 392	81.4%	98 165	74.3%	(20.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	6 000	6 000	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	408 593	386 062	231 931		140 689		73 105		445 725		101 097		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	408 593	386 062	231 931		140 689		73 105		445 725		101 097		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	408 593	386 062	231 931		140 689		73 105		445 725		101 097		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	408 593	386 062	231 931		140 689		73 105		445 725		101 097		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	466 192	464 457	62 742	13.5%	83 347	17.9%	86 415	18.6%	232 504	50.1%	92 608	42.6%	(6.7%)
National Government	428 712	406 281	60 028	14.0%	78 561	18.3%	78 979	19.4%	217 568	53.6%	88 194	42.9%	(10.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	428 712	406 281	60 028	14.0%	78 561	18.3%	78 979	19.4%	217 568	53.6%	88 194	42.9%	(10.4%)
Borrowing	-	969	29	-	-	-	-	-	29	3.0%	583	31.2%	(100.0%)
Internally generated funds	31 481	57 207	2 685	8.5%	4 786	15.2%	7 437	13.0%	14 908	26.1%	3 399	40.3%	118.8%
Public contributions and donations	6 000	-	-	-	-	-	-	-	-	-	432	17.3%	(100.0%)
Capital Expenditure Standard Classification	466 192	464 457	62 742	13.5%	83 347	17.9%	86 415	18.6%	232 504	50.1%	92 608	42.6%	(6.7%)
Governance and Administration	10 900	13 370	806	7.4%	402	3.7%	1 043	7.8%	2 251	16.8%	202	7.3%	416.1%
Executive & Council	3 200	3 943	710	22.2%	(678)	(21.2%)	254	6.5%	287	7.3%	125	16.7%	103.0%
Budget & Treasury Office	6 350	5 895	-	-	70	1.1%	159	2.7%	228	3.9%	23	1.5%	575.9%
Corporate Services	1 350	3 532	96	7.1%	1 011	74.9%	630	17.8%	1 737	49.2%	53	7.3%	1 082.9%
Community and Public Safety	680	10 817	741	109.0%	84	12.4%	1 474	13.6%	2 299	21.3%	45	1.7%	3 153.2%
Community & Social Services	380	8 702	741	195.1%	70	18.3%	1 401	16.1%	2 212	25.4%	10	1.3%	14 395.1%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	1 778	-	-	-	-	-	-	-	-	36	4.5%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	300	337	-	-	15	4.9%	73	21.6%	88	25.9%	-	-	(100.0%)
Economic and Environmental Services	100	227	8	8.2%	17	17.2%	4	1.8%	29	12.9%	9	71.7%	(56.6%)
Planning and Development	100	227	8	8.2%	17	17.2%	4	1.8%	29	12.9%	9	71.7%	(56.6%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	454 512	440 043	61 186	13.5%	82 843	18.2%	83 895	19.1%	227 924	51.8%	92 351	44.2%	(9.2%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	451 212	434 872	61 157	13.6%	82 400	18.3%	81 876	18.8%	225 434	51.8%	91 123	44.5%	(10.1%)
Waste Water Management	50	4 994	29	57.3%	442	883.6%	1 859	37.2%	2 329	46.6%	1 228	32.8%	51.4%
Waste Management	3 251	176	-	-	1	-	160	90.7%	161	91.5%	-	.8%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	1 023 158	1 042 010	715 527	69.9%	668 681	65.4%	509 499	48.9%	1 893 707	181.7%	626 064	247.2%	(18.6%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	68 250	58 580	11 737	17.2%	15 865	23.2%	18 563	31.7%	46 165	78.8%	15 746	81.1%	17.9%
Other revenue	11 714	40 859	342 949	2 927.6%	466 053	3 978.5%	255 974	626.5%	1 064 977	2 606.4%	334 887	6 070.2%	(23.6%)
Government - operating	472 693	471 852	181 836	38.5%	-	-	108 351	23.0%	290 187	61.5%	96 888	90.6%	11.8%
Government - capital	433 012	427 012	172 590	39.9%	180 890	41.8%	116 128	27.2%	469 608	110.0%	171 795	101.2%	(32.4%)
Interest	37 489	43 707	6 414	17.1%	5 873	15.7%	10 483	24.0%	22 770	52.1%	6 749	65.2%	55.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(601 650)	(662 372)	(443 078)	73.6%	(481 767)	80.1%	(363 937)	54.9%	(1 288 782)	194.6%	(501 891)	248.7%	(27.5%)
Suppliers and employees	(579 203)	(635 146)	(438 078)	75.6%	(472 604)	81.6%	(363 937)	57.3%	(1 274 618)	200.7%	(496 849)	256.0%	(26.8%)
Finance charges	(17 447)	(17 447)	-	-	(9 164)	52.5%	-	-	(9 164)	52.5%	-	30.5%	-
Transfers and grants	(5 000)	(9 779)	(5 000)	100.0%	-	-	-	-	(5 000)	51.1%	(5 042)	123.9%	(100.0%)
Net Cash from/(used) Operating Activities	421 508	379 638	272 449	64.6%	186 913	44.3%	145 562	38.3%	604 925	159.3%	124 174	244.8%	17.2%
Cash Flow from Investing Activities													
Receipts	14 340	14 340	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	6 000	6 000	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	47	47	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	8 293	8 293	-	-	-	-	-	-	-	-	-	-	-
Payments	(466 192)	(464 457)	(126 127)	27.1%	(89 031)	19.1%	(97 149)	20.9%	(312 307)	67.2%	(99 399)	69.7%	(2.3%)
Capital assets	(466 192)	(464 457)	(126 127)	27.1%	(89 031)	19.1%	(97 149)	20.9%	(312 307)	67.2%	(99 399)	69.7%	(2.3%)
Net Cash from/(used) Investing Activities	(451 852)	(450 117)	(126 127)	27.9%	(89 031)	19.7%	(97 149)	21.6%	(312 307)	69.4%	(99 399)	70.5%	(2.3%)
Cash Flow from Financing Activities													
Receipts	952	952	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	952	952	-	-	-	-	-	-	-	-	-	-	-
Payments	(12 989)	(12 989)	-	-	(2 249)	17.3%	-	-	(2 249)	17.3%	-	-	-
Repayment of borrowing	(12 989)	(12 989)	-	-	(2 249)	17.3%	-	-	(2 249)	17.3%	-	-	-
Net Cash from/(used) Financing Activities	(12 037)	(12 037)	-	-	(2 249)	18.7%	-	-	(2 249)	18.7%	-	-	-
Net Increase/(Decrease) in cash held	(42 382)	(82 516)	146 322	(345.2%)	95 634	(225.6%)	48 413	(58.7%)	290 369	(351.9%)	24 775	(709.8%)	95.4%
Cash/cash equivalents at the year begin:	345 808	422 557	82 533	23.9%	228 855	66.2%	324 489	76.8%	82 533	19.5%	696 493	17.9%	(53.4%)
Cash/cash equivalents at the year end:	303 426	340 041	228 855	75.4%	324 489	106.9%	372 902	109.7%	372 902	109.7%	721 268	208.6%	(48.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	3 430	8.1%	2 625	6.2%	1 387	3.3%	34 655	82.3%	42 097	61.5%	-	-	36 147
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	615	7.4%	306	3.7%	232	2.8%	7 208	86.2%	8 361	12.2%	-	-	5 144
Receivables from Exchange Transactions - Waste Management	2 536	14.1%	688	3.8%	233	1.3%	14 522	80.8%	17 979	26.3%	-	-	332
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	6 582	9.6%	3 619	5.3%	1 852	2.7%	56 384	82.4%	68 437	100.0%	-	-	41 623
Debtors Age Analysis By Customer Group													
Organs of State	1 504	28.1%	864	16.1%	387	7.2%	2 603	48.6%	5 357	7.8%	-	-	-
Commercial	2 809	40.5%	1 020	14.7%	381	5.5%	2 733	39.4%	6 943	10.1%	-	-	305
Households	2 269	4.0%	1 736	3.1%	1 084	1.9%	51 048	90.9%	56 137	82.0%	-	-	41 318
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 582	9.6%	3 619	5.3%	1 852	2.7%	56 384	82.4%	68 437	100.0%	-	-	41 623

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 309	71.0%	268	14.5%	-	-	266	14.4%	1 843	3.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	24 290	44.9%	3 554	6.6%	1 267	2.3%	24 954	46.2%	54 065	96.7%
Total	25 599	45.8%	3 822	6.8%	1 267	2.3%	25 220	45.1%	55 908	100.0%

Contact Details

Municipal Manager	Mr Mandla Hendricks Nkosi	035 799 2501
Financial Manager	Mrs Cheryl Reddy	035 799 2508

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MANDENI (KZN291)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	203 590	204 906	76 141	37.4%	61 794	30.4%	54 848	26.8%	192 784	94.1%	51 082	96.8%	7.4%
Property rates	28 937	28 937	7 348	25.4%	8 456	29.2%	8 703	30.1%	24 507	84.7%	7 960	82.5%	9.3%
Property rates - penalties and collection charges	-	-	1 854	-	885	-	1 528	-	4 266	-	2 225	-	(31.3%)
Service charges - electricity revenue	12 236	12 236	3 204	26.2%	3 214	26.3%	3 928	32.1%	10 346	84.6%	3 320	68.3%	18.3%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	7 920	7 920	1 831	23.1%	1 878	23.7%	1 875	23.7%	5 584	70.5%	1 517	66.7%	23.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	305	305	60	19.6%	76	25.0%	52	17.1%	189	61.8%	60	94.1%	(13.5%)
Interest earned - external investments	3 570	3 570	765	21.4%	614	17.2%	712	19.9%	2 091	58.6%	864	97.1%	(17.6%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	7 500	7 500	-	-	-	-	-	-	-	-	-	-	-
Fines	2 105	1 105	11	.5%	10	.5%	3	.2%	24	2.1%	8	4.4%	(65.8%)
Licences and permits	1 255	1 255	259	20.6%	259	20.7%	347	27.7%	866	69.0%	314	108.7%	10.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	139 308	139 308	59 714	42.9%	45 427	32.6%	35 932	25.8%	141 073	101.3%	42 990	96.3%	(16.4%)
Other own revenue	455	2 771	1 096	240.7%	975	214.2%	1 767	63.8%	3 838	138.5%	(8 177)	2 524.1%	(121.6%)
Gains on disposal of PPE	-	-	-	-	-	-	1	-	1	-	-	-	(100.0%)
Operating Expenditure	203 740	202 740	45 172	22.2%	60 044	29.5%	55 244	27.2%	160 460	79.1%	56 026	82.4%	(1.4%)
Employee related costs	67 960	67 960	16 315	24.0%	19 814	29.2%	17 277	25.4%	53 405	78.6%	15 264	79.9%	13.2%
Remuneration of councillors	12 580	12 580	2 544	20.2%	2 630	20.9%	2 984	23.7%	8 158	64.8%	2 806	67.5%	6.4%
Debt impairment	3 629	3 629	-	-	1 869	51.5%	-	-	1 869	51.5%	-	-	-
Depreciation and asset impairment	21 000	21 000	3 662	17.4%	5 541	26.4%	5 437	25.9%	14 640	69.7%	5 486	86.1%	(.9%)
Finance charges	1 810	810	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	9 596	9 596	3 162	33.0%	1 099	11.5%	2 802	29.2%	7 063	73.6%	2 024	57.3%	38.4%
Other Materials	14 924	14 804	2 183	14.6%	169	1.1%	3 450	23.3%	5 801	39.2%	4 286	56.3%	(19.5%)
Contracted services	16 352	18 102	3 317	20.3%	4 975	30.4%	4 568	25.2%	12 860	71.0%	5 699	95.2%	(19.8%)
Transfers and grants	11 150	11 150	3 752	33.6%	5 016	45.0%	6 082	54.5%	14 850	133.2%	-	-	(100.0%)
Other expenditure	44 740	43 110	10 238	22.9%	18 931	42.3%	12 644	29.3%	41 814	97.0%	20 461	149.0%	(38.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(150)	2 165	30 969		1 751		(397)		32 323		(4 944)		
Transfers recognised - capital	51 182	51 182	3 296	6.4%	6 647	13.0%	3 980	7.8%	13 923	27.2%	13 309	37.6%	(70.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	51 032	53 347	34 265		8 398		3 583		46 246		8 365		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	51 032	53 347	34 265		8 398		3 583		46 246		8 365		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	51 032	53 347	34 265		8 398		3 583		46 246		8 365		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	51 032	53 347	34 265		8 398		3 583		46 246		8 365		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	50 732	51 182	11 132	21.9%	17 943	35.4%	7 966	15.6%	37 042	72.4%	16 917	56.2%	(52.9%)
National Government	33 757	33 757	8 241	24.4%	7 647	22.7%	5 438	16.1%	21 326	63.2%	8 996	57.9%	(39.6%)
Provincial Government	-	-	465	-	1 382	-	-	-	1 847	-	4 725	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	33 757	33 757	8 706	25.8%	9 029	26.7%	5 438	16.1%	23 173	68.6%	13 721	77.6%	(60.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 975	17 425	2 427	14.3%	8 914	52.5%	2 528	14.5%	13 869	79.6%	3 196	31.4%	(20.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	50 732	51 182	11 132	21.9%	17 943	35.4%	7 966	15.6%	37 042	72.4%	16 917	56.2%	(52.9%)
Governance and Administration	2 160	2 160	762	35.3%	1 208	55.9%	273	12.6%	2 243	103.8%	400	110.4%	(31.8%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	162	232.3%	(100.0%)
Budget & Treasury Office	-	-	762	-	600	-	28	-	1 390	-	239	773.4%	(88.1%)
Corporate Services	2 160	2 160	-	-	608	28.1%	245	11.3%	853	39.5%	-	16.9%	(100.0%)
Community and Public Safety	2 450	2 900	274	11.2%	373	15.2%	3	.1%	650	22.4%	891	65.6%	(99.7%)
Community & Social Services	2 150	2 150	96	4.4%	315	14.6%	3	.1%	413	19.2%	58	32.1%	(95.3%)
Sport And Recreation	300	750	178	59.4%	54	18.1%	-	-	232	31.0%	-	2.3%	-
Public Safety	-	-	-	-	5	-	-	-	5	-	833	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	44 622	44 622	8 289	18.6%	12 563	28.2%	5 223	11.7%	26 075	58.4%	11 180	49.4%	(53.3%)
Planning and Development	8 665	8 665	1 926	22.2%	10 844	125.1%	3 571	41.2%	16 341	188.6%	4 263	63.3%	(16.2%)
Road Transport	35 757	35 757	6 363	17.8%	1 720	4.8%	1 651	4.6%	9 734	27.2%	6 918	43.5%	(76.1%)
Environmental Protection	200	200	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 500	1 500	1 808	120.5%	3 799	253.3%	2 468	164.5%	8 074	538.3%	4 445	141.4%	(44.5%)
Electricity	1 500	1 500	1 808	120.5%	3 799	253.3%	2 468	164.5%	8 074	538.3%	4 445	141.4%	(44.5%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	211 733	211 323	74 993	35.4%	65 289	30.8%	69 271	32.8%	209 554	99.2%	66 473	34.1%	4.2%
Property rates, penalties and collection charges	19 180	19 180	2 063	10.8%	3 562	18.6%	3 154	16.4%	8 779	45.8%	3 156	82.4%	(.1%)
Service charges	13 356	13 380	4 265	31.9%	3 918	29.3%	4 899	36.6%	13 082	97.8%	4 117	73.6%	19.0%
Other revenue	2 184	9 753	2 126	97.3%	1 626	74.4%	4 045	41.5%	7 797	79.9%	4 602	258.8%	(12.1%)
Government - operating	139 308	139 308	66 023	47.4%	55 978	40.2%	57 004	40.9%	179 005	128.5%	54 181	29.3%	5.2%
Government - capital	33 757	25 757	-	-	-	-	-	-	-	-	-	-	-
Interest	3 948	3 945	517	13.1%	206	5.2%	169	4.3%	891	22.6%	416	40.1%	(59.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(179 112)	(177 303)	(40 614)	22.7%	(54 553)	30.5%	(48 267)	27.2%	(143 434)	80.9%	(50 540)	88.7%	(4.5%)
Suppliers and employees	(167 964)	(166 153)	(40 614)	24.2%	(54 553)	32.5%	(48 267)	29.0%	(143 434)	86.3%	(50 540)	100.1%	(4.5%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(11 148)	(11 150)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	32 621	34 020	34 379	105.4%	10 736	32.9%	21 004	61.7%	66 120	194.4%	15 933	16.7%	31.8%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(51 180)	37 681	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(51 180)	37 681	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(51 180)	37 681	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	(1 585)	32	-	23	-	15	(1.0%)	71	(4.5%)	16	-	(1.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(1 585)	32	-	23	-	15	(1.0%)	71	(4.5%)	16	-	(1.0%)
Payments	(1 212)	(1 210)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 212)	(1 210)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 212)	(2 795)	32	(2.6%)	23	(1.9%)	15	(.6%)	71	(2.5%)	16	(29.2%)	(1.0%)
Net Increase/(Decrease) in cash held	(19 771)	68 906	34 411	(174.0%)	10 760	(54.4%)	21 020	30.5%	66 191	96.1%	15 948	19.1%	31.8%
Cash/cash equivalents at the year begin:	70 701	27 749	29 057	41.1%	63 468	89.8%	74 228	267.5%	29 057	104.7%	103 956	100.0%	(28.6%)
Cash/cash equivalents at the year end:	50 930	96 655	63 468	124.6%	74 228	145.7%	95 248	98.5%	95 248	98.5%	119 904	23.7%	(20.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(440)	(10.1%)	646	14.8%	(199)	(4.5%)	4 370	99.8%	4 377	3.1%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(594)	(.8%)	1 825	2.3%	1 680	2.1%	75 460	96.3%	78 371	55.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(278)	(1.0%)	347	1.2%	325	1.1%	28 549	98.6%	28 944	20.5%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	(6)	-	969	3.3%	(1)	-	28 468	96.7%	29 430	20.8%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	13	8.4%	(4)	(2.5%)	-	-	141	94.1%	150	.1%	-	-	-
Total By Income Source	(1 305)	(.9%)	3 783	2.7%	1 805	1.3%	136 987	97.0%	141 270	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(44)	(2.2%)	16	.8%	(295)	(14.9%)	2 306	116.3%	1 983	1.4%	-	-	-
Commercial	(498)	(.9%)	2 671	4.6%	1 444	2.5%	54 101	93.7%	57 718	40.9%	-	-	-
Households	(776)	(1.0%)	1 100	1.4%	656	.8%	80 439	98.8%	81 419	57.6%	-	-	-
Other	13	8.4%	(4)	(2.5%)	-	-	141	94.1%	150	.1%	-	-	-
Total By Customer Group	(1 305)	(.9%)	3 783	2.7%	1 805	1.3%	136 987	97.0%	141 270	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 096	100.0%	-	-	-	-	-	-	1 096	99.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	10	100.0%	-	-	-	-	-	-	10	.9%
Total	1 106	100.0%	-	-	-	-	-	-	1 106	100.0%

Contact Details

Municipal Manager	Mr L H Mapholoba	032 456 8219
Financial Manager	Mr Ronald Ntokozo	032 456 8207

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KWADUKUZA (KZN292)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	1 362 421	1 361 734	343 698	25.2%	362 792	26.6%	337 278	24.8%	1 043 768	76.6%	333 608	73.6%	1.1%
Property rates	346 237	353 328	71 722	20.7%	95 159	27.5%	95 598	27.1%	262 479	74.3%	83 220	76.0%	14.9%
Property rates - penalties and collection charges	12 106	12 106	5 713	47.2%	1 104	9.1%	2 210	18.3%	9 027	74.6%	1 970	103.9%	12.2%
Service charges - electricity revenue	680 624	679 994	175 810	25.8%	174 033	25.6%	175 483	25.8%	525 326	77.3%	157 329	72.9%	11.5%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	68 077	68 077	15 305	22.5%	15 236	22.4%	15 599	22.9%	46 141	67.8%	14 417	73.5%	8.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 133	1 133	266	23.5%	251	22.2%	257	22.7%	774	68.3%	244	70.7%	5.6%
Interest earned - external investments	32 501	27 982	8 582	26.4%	3 664	11.3%	8 615	30.8%	20 861	74.6%	10 544	86.7%	(18.3%)
Interest earned - outstanding debtors	5 676	5 676	1 632	28.8%	1 571	27.7%	1 391	24.5%	4 594	80.9%	1 535	78.2%	(9.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	33 949	21 519	3 918	11.5%	4 385	12.9%	2 422	11.3%	10 725	49.8%	992	8.3%	144.1%
Licences and permits	193	193	49	25.4%	4	2.3%	12	6.1%	65	33.8%	51	73.2%	(77.1%)
Agency services	10 294	10 294	2 077	20.2%	2 087	20.3%	2 141	20.8%	6 305	61.3%	2 121	63.3%	.9%
Transfers recognised - operational	130 488	128 286	50 293	38.5%	43 455	33.3%	30 908	24.1%	124 656	97.2%	51 936	96.6%	(40.5%)
Other own revenue	41 146	53 148	8 329	20.2%	21 842	53.1%	2 643	5.0%	32 814	61.7%	9 169	49.0%	(71.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	80	298.2%	(100.0%)
Operating Expenditure	1 338 193	1 361 154	317 674	23.7%	324 289	24.2%	306 638	22.5%	948 601	69.7%	266 054	65.2%	15.3%
Employee related costs	323 610	325 310	75 977	23.5%	79 572	24.6%	79 989	24.6%	235 537	72.4%	70 534	70.7%	13.4%
Remuneration of councillors	21 235	19 735	4 158	19.6%	4 585	21.6%	5 209	26.4%	13 952	70.7%	5 107	69.1%	2.0%
Debt impairment	35 977	36 977	819	2.3%	6 422	17.8%	1 046	2.8%	8 286	22.4%	805	7.4%	29.8%
Depreciation and asset impairment	78 750	78 000	13 855	17.6%	13 934	17.7%	14 056	18.0%	41 846	53.6%	12 583	50.0%	11.7%
Finance charges	24 697	24 697	1 107	4.5%	11 322	45.8%	1 052	4.3%	13 481	54.6%	1 225	51.2%	(14.1%)
Bulk purchases	528 514	530 314	164 117	31.1%	121 651	23.0%	122 636	23.1%	408 404	77.0%	110 609	73.8%	10.9%
Other Materials	42 885	51 003	8 862	20.7%	21 388	49.9%	17 191	33.7%	47 441	93.0%	11 255	80.7%	52.7%
Contracted services	30 297	31 397	7 341	24.2%	6 278	20.7%	6 894	22.0%	20 513	65.3%	2 999	52.3%	129.9%
Transfers and grants	42 336	43 566	8 250	19.5%	9 355	22.1%	11 136	25.6%	28 741	66.0%	9 156	54.2%	21.6%
Other expenditure	209 399	219 709	33 188	15.8%	49 782	23.8%	47 429	21.6%	130 399	59.4%	41 781	55.1%	13.5%
Loss on disposal of PPE	494	446	-	-	-	-	-	-	-	-	-	.7%	-
Surplus/(Deficit)	24 227	580	26 023		38 503		30 641		95 167		67 555		
Transfers recognised - capital	68 249	-	41 123	60.3%	29 207	42.8%	(5 091)	-	65 239	-	5 572	80.3%	(191.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	92 476	580	67 147		67 709		25 550		160 406		73 126		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	92 476	580	67 147		67 709		25 550		160 406		73 126		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	92 476	580	67 147		67 709		25 550		160 406		73 126		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	92 476	580	67 147		67 709		25 550		160 406		73 126		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	303 158	293 135	72 030	23.8%	74 714	24.6%	37 914	12.9%	184 657	63.0%	60 186	42.0%	(37.0%)
National Government	67 864	87 020	41 000	60.4%	11 314	16.7%	317	.4%	52 632	60.5%	23 204	74.2%	(98.6%)
Provincial Government	385	120	61	15.7%	24	6.2%	19	15.9%	103	86.2%	-	453.6%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	68 249	87 140	41 061	60.2%	11 338	16.6%	336	.4%	52 735	60.5%	23 204	82.1%	(98.6%)
Borrowing	2 186	10 000	-	-	-	-	-	-	-	-	2 215	88.8%	(100.0%)
Internally generated funds	232 723	191 995	30 969	13.3%	63 376	27.2%	37 437	19.5%	131 782	68.6%	34 766	27.6%	7.7%
Public contributions and donations	-	4 000	-	-	-	-	140	3.5%	140	3.5%	-	-	(100.0%)
Capital Expenditure Standard Classification	303 158	293 135	72 030	23.8%	74 714	24.6%	37 914	12.9%	184 657	63.0%	60 186	42.0%	(37.0%)
Governance and Administration	18 650	16 321	1 121	6.0%	3 230	17.3%	5 611	34.4%	9 963	61.0%	6 518	40.0%	(13.9%)
Executive & Council	13 650	11 470	11	.1%	2 917	21.4%	4 746	41.4%	7 673	66.9%	6 092	38.6%	(22.1%)
Budget & Treasury Office	1 660	2 445	1 102	66.4%	118	7.1%	638	26.1%	1 858	76.0%	62	46.3%	930.7%
Corporate Services	3 340	2 406	8	.2%	196	5.9%	228	9.5%	432	17.9%	364	47.6%	(37.5%)
Community and Public Safety	34 921	33 842	469	1.3%	9 359	26.8%	4 091	12.1%	13 919	41.1%	2 998	34.7%	36.5%
Community & Social Services	21 203	24 675	33	.2%	7 443	35.1%	3 854	15.6%	11 330	45.9%	2 212	32.1%	74.2%
Sport And Recreation	5 757	6 734	361	6.3%	1 263	21.9%	19	.3%	1 643	24.4%	305	49.1%	(93.8%)
Public Safety	6 826	1 313	74	1.1%	274	4.0%	151	11.5%	500	38.1%	502	30.9%	(69.8%)
Housing	1 135	1 120	-	-	379	33.4%	67	5.9%	446	39.8%	(21)	13.2%	(415.2%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	192 679	186 418	65 523	34.0%	52 923	27.5%	25 825	13.9%	144 271	77.4%	45 059	43.6%	(42.7%)
Planning and Development	5 000	900	-	-	147	2.9%	15	1.7%	162	18.0%	36	62.2%	(57.3%)
Road Transport	187 679	185 518	65 523	34.9%	52 777	28.1%	25 809	13.9%	144 109	77.7%	45 023	42.4%	(42.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	56 907	56 554	4 917	8.6%	9 201	16.2%	2 387	4.2%	16 504	29.2%	5 611	41.8%	(57.5%)
Electricity	56 587	56 117	4 917	8.7%	9 002	15.9%	2 387	4.3%	16 305	29.1%	5 611	42.4%	(57.5%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	320	437	-	-	199	62.1%	-	-	199	45.5%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	1 356 656	1 380 719	349 377	25.8%	537 681	39.6%	329 046	23.8%	1 216 104	88.1%	348 029	77.7%	(5.5%)
Property rates, penalties and collection charges	342 508	345 957	67 613	19.7%	100 255	29.3%	90 380	26.1%	258 247	74.6%	84 434	72.9%	7.0%
Service charges	723 921	702 498	160 425	22.2%	207 074	28.6%	170 627	24.3%	538 127	76.6%	158 159	67.6%	7.9%
Other revenue	55 301	85 550	15 281	27.6%	155 943	282.0%	12 496	14.6%	183 720	214.8%	32 011	135.3%	(61.0%)
Government - operating	130 487	128 286	50 647	38.8%	43 628	33.4%	29 160	22.7%	123 435	96.2%	32 620	99.7%	(10.6%)
Government - capital	68 249	87 140	45 197	66.2%	25 133	36.8%	16 690	19.2%	87 020	99.9%	31 220	99.9%	(46.5%)
Interest	36 190	31 288	10 214	28.2%	5 647	15.6%	9 693	31.0%	25 555	81.7%	9 585	90.9%	1.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 150 982)	(1 175 221)	(354 534)	30.8%	(451 982)	39.3%	(245 640)	20.9%	(1 052 157)	89.5%	(255 648)	74.3%	(3.9%)
Suppliers and employees	(1 125 795)	(1 149 904)	(353 427)	31.4%	(440 661)	39.1%	(244 588)	21.3%	(1 038 676)	90.3%	(254 558)	74.9%	(3.9%)
Finance charges	(24 697)	(24 697)	(1 107)	4.5%	(11 322)	45.8%	(1 052)	4.3%	(13 481)	54.6%	-	46.5%	(100.0%)
Transfers and grants	(490)	(620)	-	-	-	-	-	-	-	-	(1 090)	70.6%	(100.0%)
Net Cash from/(used) Operating Activities	205 674	205 498	(5 157)	(2.5%)	85 698	41.7%	83 406	40.6%	163 947	79.8%	92 382	101.7%	(9.7%)
Cash Flow from Investing Activities													
Receipts	4 412	554	34	.8%	25	.6%	22	3.9%	81	14.6%	-	(.3%)	(100.0%)
Proceeds on disposal of PPE	500	500	-	-	-	-	-	-	-	-	-	1.9%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	3 912	54	34	.9%	25	.6%	22	40.5%	81	149.9%	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(303 158)	(293 135)	(72 030)	23.8%	(65 147)	21.5%	(37 811)	12.9%	(174 988)	59.7%	(60 190)	42.0%	(37.2%)
Capital assets	(303 158)	(293 135)	(72 030)	23.8%	(65 147)	21.5%	(37 811)	12.9%	(174 988)	59.7%	(60 190)	42.0%	(37.2%)
Net Cash from/(used) Investing Activities	(298 746)	(292 581)	(71 996)	24.1%	(65 121)	21.8%	(37 789)	12.9%	(174 907)	59.8%	(60 190)	41.6%	(37.2%)
Cash Flow from Financing Activities													
Receipts	2 989	769	318	10.6%	360	12.0%	263	34.2%	941	122.3%	6 045	104.4%	(95.6%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	5 479	100.0%	(100.0%)
Increase (decrease) in consumer deposits	2 989	769	318	10.6%	360	12.0%	263	34.2%	941	122.3%	566	215.4%	(53.5%)
Payments	(712)	(13 396)	(1 042)	146.2%	(5 525)	775.5%	(1 030)	7.7%	(7 597)	56.7%	-	69.1%	(100.0%)
Repayment of borrowing	(712)	(13 396)	(1 042)	146.2%	(5 525)	775.5%	(1 030)	7.7%	(7 597)	56.7%	-	69.1%	(100.0%)
Net Cash from/(used) Financing Activities	2 276	(12 627)	(724)	(31.8%)	(5 166)	(226.9%)	(767)	6.1%	(6 656)	52.7%	6 045	127.7%	(112.7%)
Net Increase/(Decrease) in cash held	(90 796)	(99 710)	(77 877)	85.8%	15 411	(17.0%)	44 850	(45.0%)	(17 615)	17.7%	38 237	(25.4%)	17.3%
Cash/cash equivalents at the year begin:	363 286	452 173	452 173	124.5%	374 296	103.0%	389 708	86.2%	452 173	100.0%	547 175	100.0%	(28.8%)
Cash/cash equivalents at the year end:	272 490	352 464	374 296	137.4%	389 708	143.0%	434 558	123.3%	434 558	123.3%	585 412	161.1%	(25.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 730	43.4%	3 065	8.5%	1 617	4.5%	15 853	43.7%	36 264	23.3%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 029	18.2%	6 315	8.2%	4 868	6.3%	51 802	67.3%	77 014	49.4%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 564	15.6%	664	6.6%	481	4.8%	7 344	73.1%	10 053	6.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 110	4.4%	1 051	4.2%	973	3.8%	22 146	87.6%	25 279	16.2%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 388)	(46.5%)	(565)	(7.8%)	(450)	(6.2%)	11 692	160.4%	7 289	4.7%	-	-	-
Total By Income Source	29 046	18.6%	10 528	6.8%	7 488	4.8%	108 837	69.8%	155 899	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 302	14.8%	103	1.2%	147	1.7%	7 228	82.3%	8 781	5.6%	-	-	-
Commercial	7 665	20.6%	3 222	8.7%	2 200	5.9%	24 138	64.8%	37 224	23.9%	-	-	-
Households	19 114	18.5%	6 176	6.0%	4 407	4.3%	73 423	71.2%	103 120	66.1%	-	-	-
Other	964	14.2%	1 028	15.2%	733	10.8%	4 048	59.8%	6 773	4.3%	-	-	-
Total By Customer Group	29 046	18.6%	10 528	6.8%	7 488	4.8%	108 837	69.8%	155 899	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	44 803	100.0%	-	-	-	-	-	-	44 803	45.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	153	100.0%	-	-	-	-	-	-	153	.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 740	100.0%	-	-	-	-	-	-	2 740	2.8%
Loan repayments	1 042	100.0%	-	-	-	-	-	-	1 042	1.1%
Trade Creditors	6 410	87.4%	501	6.8%	70	1.0%	352	4.8%	7 333	7.4%
Auditor-General	30	100.0%	-	-	-	-	-	-	30	-
Other	29 519	68.5%	13 569	31.5%	-	-	-	-	43 088	43.4%
Total	84 696	85.4%	14 070	14.2%	70	.1%	352	.4%	99 187	100.0%

Contact Details

Municipal Manager	Mr N.J. Mdakane	032 437 5015
Financial Manager	Mr Shamir Rajcoomar	032 437 5505

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NDWEDWE (KZN293)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	129 794	132 344	50 622	39.0%	42 283	32.6%	33 757	25.5%	126 663	95.7%	45 399	98.6%	(25.6%)
Property rates	9 837	9 837	1 707	17.4%	2 555	26.0%	2 368	24.1%	6 629	67.4%	2 247	99.7%	5.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	284	394	95	33.5%	75	26.5%	97	24.7%	267	67.9%	60	79.7%	61.5%
Interest earned - external investments	5 500	7 500	2 402	43.7%	2 401	43.6%	2 721	36.3%	7 524	100.3%	1 595	97.5%	70.6%
Interest earned - outstanding debtors	220	620	115	52.5%	134	61.0%	155	24.9%	404	65.2%	102	74.5%	52.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	113 590	113 590	45 493	40.1%	37 014	32.6%	28 289	24.9%	110 796	97.5%	41 332	98.8%	(31.6%)
Other own revenue	364	404	810	222.9%	105	28.8%	127	31.6%	1 042	258.3%	63	70.0%	101.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	127 457	132 152	22 418	17.6%	31 360	24.6%	27 413	20.7%	81 191	61.4%	19 707	59.9%	39.1%
Employee related costs	40 277	43 446	6 139	15.2%	8 461	21.0%	7 395	17.0%	21 995	50.6%	7 154	72.0%	3.4%
Remuneration of councillors	11 054	-	2 521	22.8%	2 512	22.7%	2 750	-	7 783	-	2 771	72.9%	(.8%)
Debt impairment	3 000	3 000	-	-	695	23.2%	-	-	695	23.2%	-	31.9%	-
Depreciation and asset impairment	16 000	18 000	3 954	24.7%	3 953	24.7%	-	-	7 906	43.9%	-	47.0%	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	14 160	11 650	1 242	8.8%	1 776	12.5%	2 067	17.7%	5 085	43.6%	2 057	54.7%	.5%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	42 966	56 056	8 562	19.9%	13 963	32.5%	15 201	27.1%	37 726	67.3%	7 725	55.6%	96.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 337	192	28 204		10 923		6 345		45 472		25 692		
Transfers recognised - capital	47 451	47 451	5 784	12.2%	7 652	16.1%	12 201	25.7%	25 637	54.0%	14 081	55.6%	(13.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	49 788	47 643	33 989		18 575		18 546		71 109		39 773		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	49 788	47 643	33 989		18 575		18 546		71 109		39 773		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	49 788	47 643	33 989		18 575		18 546		71 109		39 773		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	49 788	47 643	33 989		18 575		18 546		71 109		39 773		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	-	81 926	10 506	-	13 176	-	11 031	13.5%	34 713	42.4%	12 435	47.6%	(11.3%)
National Government	-	-	7 781	-	10 110	-	5 824	-	23 714	-	12 014	53.2%	(51.5%)
Provincial Government	-	47 451	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	47 451	7 781	-	10 110	-	5 824	12.3%	23 714	50.0%	12 014	48.6%	(51.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	34 475	2 725	-	3 067	-	5 207	15.1%	10 999	31.9%	421	39.9%	1 135.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	-	81 926	10 506	-	13 176	-	11 031	13.5%	34 713	42.4%	12 435	47.6%	(11.3%)
Governance and Administration	-	16 585	1 505	-	332	-	2 449	14.8%	4 287	25.8%	61	17.0%	3 893.4%
Executive & Council	-	9 500	1 485	-	11	-	95	1.0%	1 591	16.8%	-	-	(100.0%)
Budget & Treasury Office	-	200	-	-	-	-	89	44.6%	89	44.6%	31	62.6%	192.1%
Corporate Services	-	6 885	20	-	321	-	2 265	32.9%	2 606	37.8%	31	8.0%	7 265.0%
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	57 341	4 260	-	8 606	-	6 796	11.9%	19 662	34.3%	9 971	51.4%	(31.8%)
Planning and Development	-	1 870	-	-	60	-	1 495	79.9%	1 555	83.1%	-	9.2%	(100.0%)
Road Transport	-	55 471	4 260	-	8 547	-	5 301	9.6%	18 107	32.6%	9 971	52.1%	(46.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	8 000	4 740	-	4 238	-	1 786	22.3%	10 765	134.6%	2 402	37.8%	(25.6%)
Electricity	-	8 000	4 740	-	4 238	-	1 786	22.3%	10 765	134.6%	2 402	37.8%	(25.6%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	173 693	175	63 781	36.7%	54 011	31.1%	52 006	29 730.1%	169 798	97 068.1%	72 021	100.5%	(27.8%)
Property rates, penalties and collection charges	6 837	7	955	14.0%	4 774	69.8%	725	10 599.4%	6 455	94 391.8%	839	142.3%	(13.6%)
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	647	1	2 352	363.4%	189	29.3%	252	33 234.3%	2 793	368 007.0%	131	1 640.3%	92.6%
Government - operating	113 590	112	47 568	41.9%	37 095	32.7%	35 158	31 285.2%	119 821	106 622.9%	42 349	85.6%	(17.0%)
Government - capital	47 451	47	10 374	21.9%	9 552	20.1%	13 750	28 977.3%	33 676	70 970.1%	27 152	119.0%	(49.4%)
Interest	5 168	8	2 532	49.0%	2 401	46.5%	2 121	28 279.2%	7 054	94 040.2%	1 550	185.9%	36.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(127 052)	(111)	(30 030)	23.6%	(20 777)	16.4%	(30 825)	27 732.7%	(81 632)	73 443.9%	(15 774)	53.0%	95.4%
Suppliers and employees	(127 052)	(111)	(30 030)	23.6%	(20 777)	16.4%	(30 825)	27 732.7%	(81 632)	73 443.9%	(15 774)	53.0%	95.4%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	10.9%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	46 641	64	33 751	72.4%	33 234	71.3%	21 181	33 211.0%	88 166	138 239.1%	56 247	194.4%	(62.3%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(79 071)	(82)	(10 506)	13.3%	(13 176)	16.7%	(11 031)	13 464.1%	(34 713)	42 369.6%	(12 407)	47.6%	(11.1%)
Capital assets	(79 071)	(82)	(10 506)	13.3%	(13 176)	16.7%	(11 031)	13 464.1%	(34 713)	42 369.6%	(12 407)	47.6%	(11.1%)
Net Cash from/(used) Investing Activities	(79 071)	(82)	(10 506)	13.3%	(13 176)	16.7%	(11 031)	13 464.1%	(34 713)	42 369.6%	(12 407)	47.6%	(11.1%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	16.6%	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	16.6%	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	16.6%	-
Net Increase/(Decrease) in cash held	(32 430)	(18)	23 245	(71.7%)	20 058	(61.8%)	10 150	(55 921.6%)	53 453	(294 491.4%)	43 840	(1 207.7%)	(76.8%)
Cash/cash equivalents at the year begin:	84 616	109	109 380	129.3%	132 625	156.7%	152 683	139 589.1%	109 380	99 999.7%	115 898	131.2%	31.7%
Cash/cash equivalents at the year end:	52 186	91	132 625	254.1%	152 683	292.6%	162 833	178 488.0%	162 833	178 488.0%	159 739	309.7%	1.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	374	3.6%	306	3.0%	300	2.9%	9 363	90.5%	10 343	100.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(24)	47.2%	(1)	2.2%	(3)	5.1%	(23)	45.5%	(52)	(,5%)	-	-	-
Total By Income Source	349	3.4%	305	3.0%	298	2.9%	9 339	90.8%	10 291	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	34	1.1%	58	1.8%	58	1.8%	3 023	95.3%	3 173	30.8%	-	-	-
Commercial	269	5.1%	200	3.8%	194	3.7%	4 605	87.4%	5 268	51.2%	-	-	-
Households	28	2.1%	27	2.1%	27	2.0%	1 234	93.8%	1 316	12.8%	-	-	-
Other	19	3.6%	19	3.5%	19	3.5%	477	89.4%	534	5.2%	-	-	-
Total By Customer Group	349	3.4%	305	3.0%	298	2.9%	9 339	90.8%	10 291	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms Thembeka Cibane	032 532 5000
Financial Manager	Mr Monde Thulasizwe Nkosi	032 532 5000

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MAPHUMULO (KZN294)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	105 873	105 873	35 358	33.4%	31 941	30.2%	26 380	24.9%	93 679	88.5%	24 600	90.4%	7.2%
Property rates	10 658	10 658	3 364	31.6%	3 391	31.8%	3 403	31.9%	10 158	95.3%	3 480	57.2%	(2.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 131	1 131	225	19.9%	216	19.1%	209	18.5%	650	57.5%	175	76.5%	19.5%
Interest earned - external investments	2 322	2 322	601	25.9%	501	21.6%	595	25.6%	1 697	73.1%	633	74.7%	(6.0%)
Interest earned - outstanding debtors	1 938	1 938	468	24.2%	632	32.6%	292	15.1%	1 392	71.8%	561	77.8%	(47.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	89 590	89 590	30 678	34.2%	27 166	30.3%	21 818	24.4%	79 663	88.9%	19 380	97.7%	12.6%
Other own revenue	235	235	21	8.8%	36	15.2%	61	25.8%	117	49.9%	370	67.7%	(83.6%)
Gains on disposal of PPE	-	-	-	-	-	-	2	-	2	-	-	-	(100.0%)
Operating Expenditure	98 729	98 729	16 946	17.2%	25 265	25.6%	22 552	22.8%	64 763	65.6%	16 658	69.9%	35.4%
Employee related costs	26 666	26 666	5 911	22.2%	7 097	26.6%	7 937	29.8%	20 944	78.5%	5 307	74.7%	49.6%
Remuneration of councillors	6 882	6 882	1 656	24.1%	1 593	23.1%	1 695	24.6%	4 943	71.8%	1 922	74.1%	(11.8%)
Debt impairment	750	750	2	.3%	-	-	-	-	2	.3%	857	57.1%	(100.0%)
Depreciation and asset impairment	13 810	13 810	-	-	5 683	41.1%	2 828	20.5%	8 510	61.6%	1 709	52.0%	65.4%
Finance charges	1 150	1 150	268	23.3%	191	16.6%	180	15.6%	639	55.5%	358	67.6%	(49.8%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	10 327	10 327	1 279	12.4%	2 099	20.3%	1 075	10.4%	4 453	43.1%	1 753	71.9%	(38.7%)
Transfers and grants	16 150	16 150	2 311	14.3%	220	1.4%	1 951	12.1%	4 482	27.8%	318	94.4%	513.7%
Other expenditure	22 994	22 994	5 519	24.0%	8 383	36.5%	6 887	30.0%	20 789	90.4%	4 434	64.8%	55.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7 145	7 145	18 412		6 675		3 828		28 916		7 942		
Transfers recognised - capital	21 301	21 301	6 907	32.4%	4 307	20.2%	10 087	47.4%	21 301	100.0%	5 335	36.7%	89.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	28 446	28 446	25 319		10 982		13 915		50 217		13 277		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	28 446	28 446	25 319		10 982		13 915		50 217		13 277		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	28 446	28 446	25 319		10 982		13 915		50 217		13 277		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	28 446	28 446	25 319		10 982		13 915		50 217		13 277		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	-	-	10 367	-	4 127	-	6 890	-	21 384	-	5 554	51.6%	24.1%
National Government	-	-	10 367	-	4 082	-	6 161	-	20 609	-	5 335	46.0%	15.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	166	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	10 367	-	4 082	-	6 161	-	20 609	-	5 500	52.2%	12.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	45	-	730	-	775	-	53	50.6%	1 270.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	-	-	10 367	-	4 127	-	6 890	-	21 384	-	5 554	51.6%	24.1%
Governance and Administration	-	-	-	-	45	-	108	-	153	-	53	65.2%	102.1%
Executive & Council	-	-	-	-	-	-	9	-	9	-	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	18	-	-	-	18	-	13	49.4%	(100.0%)
Corporate Services	-	-	-	-	27	-	99	-	126	-	40	73.0%	146.1%
Community and Public Safety	-	-	-	-	-	-	43	-	43	-	166	-	(74.3%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	166	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	43	-	43	-	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	10 367	-	4 082	-	6 740	-	21 189	-	5 335	44.7%	26.3%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	47.9%	-
Road Transport	-	-	10 367	-	4 082	-	6 740	-	21 189	-	5 335	44.7%	26.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	123 709	123 709	57 610	46.6%	40 965	33.1%	31 273	25.3%	129 848	105.0%	42 304	97.8%	(26.1%)
Property rates, penalties and collection charges	7 993	7 993	-	-	8 632	108.0%	853	10.7%	9 484	118.7%	5 523	84.2%	(84.6%)
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	2 503	2 503	2 945	117.7%	3 156	126.1%	1 493	59.7%	7 594	303.4%	600	98.2%	149.0%
Government - operating	89 590	89 590	47 157	52.6%	24 370	27.2%	18 229	20.3%	89 756	100.2%	23 859	100.0%	(23.6%)
Government - capital	21 301	21 301	6 907	32.4%	4 307	20.2%	10 087	47.4%	21 301	100.0%	11 689	100.0%	(13.7%)
Interest	2 322	2 322	601	25.9%	500	21.5%	611	26.3%	1 713	73.8%	633	69.7%	(3.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(90 947)	(90 947)	(39 676)	43.6%	(23 293)	25.6%	(21 852)	24.0%	(84 820)	93.3%	(68 385)	237.2%	(68.0%)
Suppliers and employees	(73 647)	(73 647)	(35 227)	47.8%	(22 889)	31.1%	(17 475)	23.7%	(75 591)	102.6%	(67 773)	418.2%	(74.2%)
Finance charges	(1 150)	(1 150)	(148)	12.9%	(235)	20.4%	(111)	9.7%	(494)	43.0%	(359)	-	(69.0%)
Transfers and grants	(16 150)	(16 150)	(4 301)	26.6%	(168)	1.0%	(4 266)	26.4%	(8 735)	54.1%	(253)	24.5%	1 588.0%
Net Cash from/(used) Operating Activities	32 762	32 762	17 935	54.7%	17 672	53.9%	9 421	28.8%	45 028	137.4%	(26 081)	(191.4%)	(136.1%)
Cash Flow from Investing Activities													
Receipts	-	-	20 000	-	-	-	-	-	20 000	-	52 800	-	(100.0%)
Proceeds on disposal of PPE	-	-	20 000	-	-	-	-	-	20 000	-	52 800	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(25 084)	(25 084)	(5 822)	23.2%	(4 884)	19.5%	(6 292)	25.1%	(16 999)	67.8%	(4 808)	52.7%	30.9%
Capital assets	(25 084)	(25 084)	(5 822)	23.2%	(4 884)	19.5%	(6 292)	25.1%	(16 999)	67.8%	(4 808)	52.7%	30.9%
Net Cash from/(used) Investing Activities	(25 084)	(25 084)	14 178	(56.5%)	(4 884)	19.5%	(6 292)	25.1%	3 001	(12.0%)	47 992	(348.0%)	(113.1%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(7 053)	(7 053)	(1 494)	21.2%	(1 841)	26.1%	(1 964)	27.8%	(5 299)	75.1%	(1 745)	73.7%	12.6%
Repayment of borrowing	(7 053)	(7 053)	(1 494)	21.2%	(1 841)	26.1%	(1 964)	27.8%	(5 299)	75.1%	(1 745)	73.7%	12.6%
Net Cash from/(used) Financing Activities	(7 053)	(7 053)	(1 494)	21.2%	(1 841)	26.1%	(1 964)	27.8%	(5 299)	75.1%	(1 745)	73.7%	12.6%
Net Increase/(Decrease) in cash held	625	625	30 619	4 895.2%	10 947	1 750.2%	1 164	186.1%	42 730	6 831.6%	20 167	(6 703.5%)	(94.2%)
Cash/cash equivalents at the year begin:	25 260	25 260	22 797	90.2%	53 415	211.5%	64 362	254.8%	22 797	90.2%	28 501	100.0%	125.8%
Cash/cash equivalents at the year end:	25 885	25 885	53 415	206.4%	64 362	248.6%	65 527	253.1%	65 527	253.1%	48 668	320.2%	34.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(577)	(4.3%)	227	1.7%	294	2.2%	13 335	100.4%	13 279	55.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(8)	(.7%)	1	.1%	(21)	(1.7%)	1 255	102.3%	1 227	5.1%	-	-	-
Interest on Arrear Debtor Accounts	160	13.5%	155	13.1%	148	12.5%	724	61.0%	1 187	4.9%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2)	-	89	1.1%	96	1.1%	8 257	97.8%	8 440	35.0%	-	-	-
Total By Income Source	(426)	(1.8%)	471	2.0%	517	2.1%	23 570	97.7%	24 132	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(447)	(5.6%)	211	2.7%	280	3.5%	7 871	99.4%	7 915	32.8%	-	-	-
Commercial	16	.2%	160	2.1%	135	1.8%	7 222	95.9%	7 532	31.2%	-	-	-
Households	7	2.8%	12	4.7%	7	2.8%	220	89.7%	245	1.0%	-	-	-
Other	(2)	-	89	1.1%	96	1.1%	8 257	97.8%	8 440	35.0%	-	-	-
Total By Customer Group	(426)	(1.8%)	471	2.0%	517	2.1%	23 570	97.7%	24 132	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	9	5.5%	154	90.3%	7	4.2%	-	-	170	100.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	9	5.5%	154	90.3%	7	4.2%	-	-	170	100.0%

Contact Details

Municipal Manager	Mr Chris Sibusiso Mhlongo (Acting)	032 481 4500
Financial Manager	Mr Sibusiso Majola (Acting)	032 481 4500

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ILEMBE (DC29)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	589 783	584 507	200 640	34.0%	161 946	27.5%	140 967	24.1%	503 553	86.2%	154 200	79.0%	(8.6%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	99 699	80 197	22 612	22.7%	21 293	21.4%	21 002	26.2%	64 906	80.9%	22 785	72.7%	(7.8%)
Service charges - sanitation revenue	36 442	46 929	11 638	31.9%	11 699	32.1%	11 681	24.9%	35 019	74.6%	16 560	77.4%	(29.5%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	2 635	23 878	1 062	40.3%	426	16.2%	207	.9%	1 695	7.1%	-	1.9%	(100.0%)
Rental of facilities and equipment	14	33	8	58.0%	5	37.3%	(1)	(3.7%)	13	38.2%	2	61.5%	(165.7%)
Interest earned - external investments	3 614	3 614	975	27.0%	624	17.3%	836	23.1%	2 436	67.4%	1 961	96.9%	(57.4%)
Interest earned - outstanding debtors	20 549	18 166	4 211	20.5%	4 444	21.6%	5 000	27.5%	13 656	75.2%	4 815	76.8%	3.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	1 473	1 473	-	-	-	-	745	50.6%	745	50.6%	739	148.0%	.8%
Transfers recognised - operational	396 961	390 531	156 125	39.3%	123 989	31.2%	94 468	24.2%	374 582	95.9%	104 358	99.5%	(9.5%)
Other own revenue	28 395	19 686	4 008	14.1%	(534)	(1.9%)	7 028	35.7%	10 502	53.3%	2 981	45.5%	135.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	579 600	584 381	128 145	22.1%	143 372	24.7%	138 582	23.7%	410 098	70.2%	153 520	72.1%	(9.7%)
Employee related costs	178 075	183 526	47 595	26.7%	47 012	26.4%	40 246	21.9%	134 853	73.5%	40 685	70.1%	(1.1%)
Remuneration of councillors	11 043	11 043	2 124	19.2%	1 860	16.8%	2 019	18.3%	6 003	54.4%	2 332	69.8%	(13.4%)
Debt impairment	55 763	41 466	13 942	25.0%	13 940	25.0%	3 218	7.8%	31 099	75.0%	13 242	75.0%	(75.7%)
Depreciation and asset impairment	65 868	72 402	20 074	30.5%	16 215	24.6%	22 804	31.5%	59 093	81.6%	12 907	77.0%	76.7%
Finance charges	8 125	12 310	4 520	55.6%	1 868	23.0%	3 267	26.5%	9 656	78.4%	2 561	52.1%	27.6%
Bulk purchases	74 318	74 318	10 306	13.9%	23 972	32.3%	18 621	25.1%	52 900	71.2%	15 552	69.6%	19.7%
Other Materials	41 228	51 281	6 852	16.6%	8 906	21.6%	21 591	42.1%	37 349	72.8%	20 531	66.0%	5.2%
Contracted services	36 634	40 714	7 753	21.2%	13 197	36.0%	8 392	20.6%	29 342	72.1%	8 967	82.9%	(6.4%)
Transfers and grants	15 000	10 526	-	-	-	-	-	-	-	-	10 117	75.2%	(100.0%)
Other expenditure	93 547	86 795	14 978	16.0%	16 401	17.5%	18 423	21.2%	49 803	57.4%	26 626	71.8%	(30.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	10 182	126	72 495		18 575		2 385		93 455		680		
Transfers recognised - capital	362 328	351 344	149 283	41.2%	105 998	29.3%	111 071	31.6%	366 352	104.3%	128 676	55.1%	(13.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	372 510	351 470	221 779		124 573		113 456		459 807		129 356		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	372 510	351 470	221 779		124 573		113 456		459 807		129 356		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	372 510	351 470	221 779		124 573		113 456		459 807		129 356		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	372 510	351 470	221 779		124 573		113 456		459 807		129 356		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	347 899	347 899	118 612	34.1%	129 073	37.1%	80 170	23.0%	327 854	94.2%	125 076	62.8%	(35.9%)
National Government	203 946	203 946	87 568	42.9%	73 521	36.0%	45 135	22.1%	206 225	101.1%	68 579	72.0%	(34.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	6 009	6 009	1 341	22.3%	2 980	49.6%	-	-	4 320	71.9%	-	-	-
Transfers recognised - capital	209 954	209 954	88 909	42.3%	76 501	36.4%	45 135	21.5%	210 546	100.3%	68 579	67.4%	(34.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	25 435	25 435	169	.7%	3 545	13.9%	6 466	25.4%	10 180	40.0%	8 892	30.0%	(27.3%)
Public contributions and donations	112 510	112 510	29 534	26.2%	49 027	43.6%	28 569	25.4%	107 129	95.2%	47 606	65.3%	(40.0%)
Capital Expenditure Standard Classification	347 899	347 899	118 612	34.1%	129 073	37.1%	80 170	23.0%	327 854	94.2%	125 076	62.8%	(35.9%)
Governance and Administration	22 535	22 535	169	.8%	2 356	10.5%	6 119	27.2%	8 644	38.4%	8 452	44.4%	(27.6%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	12 775	12 775	141	1.1%	2 315	18.1%	3 297	25.8%	5 753	45.0%	6 694	51.8%	(50.8%)
Corporate Services	9 760	9 760	29	.3%	41	.4%	2 822	28.9%	2 891	29.6%	1 757	24.9%	60.6%
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	958	69.2%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	958	69.2%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	325 364	325 364	118 443	36.4%	126 717	38.9%	74 051	22.8%	319 211	98.1%	115 667	64.2%	(36.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	285 864	285 864	114 361	40.0%	119 760	41.9%	61 614	21.6%	295 736	103.5%	116 598	67.1%	(47.2%)
Waste Water Management	39 500	39 500	4 081	10.3%	6 956	17.6%	12 437	31.5%	23 474	59.4%	(931)	35.6%	(1 435.9%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	767 254	788 624	300 990	39.2%	306 879	40.0%	176 675	22.4%	784 545	99.5%	253 033	83.0%	(30.2%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	90 204	114 953	30 291	33.6%	22 645	25.1%	24 018	20.9%	76 954	66.9%	18 816	34.9%	27.6%
Other revenue	29 884	21 067	5 864	19.6%	(2 134)	(7.1%)	853	4.0%	4 583	21.8%	(9 149)	17.3%	(109.3%)
Government - operating	395 961	389 420	157 082	39.7%	124 694	31.5%	102 553	26.3%	384 329	98.7%	85 962	98.0%	19.3%
Government - capital	234 234	250 334	106 811	45.6%	160 995	68.7%	48 436	19.3%	316 242	126.3%	155 443	100.0%	(68.8%)
Interest	16 971	12 850	942	5.5%	679	4.0%	815	6.3%	2 436	19.0%	1 961	17.1%	(58.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(472 352)	(636 712)	(233 197)	49.4%	(153 892)	32.6%	(85 304)	13.4%	(472 393)	74.2%	(52 038)	83.0%	63.9%
Suppliers and employees	(454 227)	(613 875)	(228 677)	50.3%	(152 400)	33.6%	(81 646)	13.3%	(462 724)	75.4%	(46 614)	84.0%	75.2%
Finance charges	(8 125)	(12 310)	(4 520)	55.6%	(1 491)	18.4%	(3 658)	29.7%	(9 669)	78.5%	(2 561)	51.8%	42.8%
Transfers and grants	(10 000)	(10 526)	-	-	-	-	-	-	-	-	(2 862)	78.6%	(100.0%)
Net Cash from/(used) Operating Activities	294 901	151 913	67 793	23.0%	152 988	51.9%	91 371	60.1%	312 152	205.5%	200 996	83.0%	(54.5%)
Cash Flow from Investing Activities													
Receipts	152 627	154 817	33 505	22.0%	13 265	8.7%	15 204	9.8%	61 974	40.0%	(596)	73.7%	(2 651.0%)
Proceeds on disposal of PPE	128 094	154 817	33 627	26.3%	13 615	10.6%	15 659	10.1%	62 900	40.6%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	24 533	0	(122)	(.5%)	(350)	(1.4%)	(455)	(45 534 400.0%)	(927)	(92 658 600.0%)	(596)	73.7%	(23.6%)
Payments	(347 899)	(311 899)	(123 547)	35.5%	(139 852)	40.2%	(80 844)	25.9%	(344 243)	110.4%	(94 472)	55.3%	(14.4%)
Capital assets	(347 899)	(311 899)	(123 547)	35.5%	(139 852)	40.2%	(80 844)	25.9%	(344 243)	110.4%	(94 472)	55.3%	(14.4%)
Net Cash from/(used) Investing Activities	(195 273)	(157 083)	(90 042)	46.1%	(126 587)	64.8%	(65 640)	41.8%	(282 269)	179.7%	(95 068)	55.3%	(31.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	8.3%	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	8.3%	-
Payments	(43 760)	(13 760)	(789)	1.8%	(13 169)	30.1%	(4 484)	32.6%	(18 442)	134.0%	(16 367)	209.8%	(72.6%)
Repayment of borrowing	(43 760)	(13 760)	(789)	1.8%	(13 169)	30.1%	(4 484)	32.6%	(18 442)	134.0%	(16 367)	209.8%	(72.6%)
Net Cash from/(used) Financing Activities	(43 760)	(13 760)	(789)	1.8%	(13 169)	30.1%	(4 484)	32.6%	(18 442)	134.0%	(16 367)	230.2%	(72.6%)
Net Increase/(Decrease) in cash held	55 869	(18 930)	(23 038)	(41.2%)	13 231	23.7%	21 247	(112.2%)	11 440	(60.4%)	89 560	634.3%	(76.3%)
Cash/cash equivalents at the year begin:	55 940	36 143	36 143	64.6%	13 104	23.4%	26 336	72.9%	36 143	100.0%	69 080	100.0%	(61.9%)
Cash/cash equivalents at the year end:	111 808	17 213	13 104	11.7%	26 336	23.6%	47 583	276.4%	47 583	276.4%	158 640	283.6%	(70.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	6 834	5.6%	1 178	1.0%	2 876	2.4%	110 172	91.0%	121 060	48.3%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 753	8.7%	2 713	6.3%	2 037	4.7%	34 478	80.2%	42 981	17.2%	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 748	3.5%	1 878	3.8%	1 679	3.4%	44 450	89.3%	49 756	19.9%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 800	18.6%	248	.7%	2 203	6.0%	27 351	74.7%	36 603	14.6%	-	-	-
Total By Income Source	19 135	7.6%	6 017	2.4%	8 796	3.5%	216 451	86.4%	250 399	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 352	10.0%	1 119	8.3%	1 020	7.6%	9 985	74.1%	13 475	5.4%	-	-	-
Commercial	3 917	41.3%	(1 801)	(19.0%)	446	4.7%	6 914	73.0%	9 476	3.8%	-	-	-
Households	7 307	3.7%	6 173	3.1%	5 582	2.8%	179 648	90.4%	198 710	79.4%	-	-	-
Other	6 561	22.8%	526	1.8%	1 748	6.1%	19 903	69.3%	28 738	11.5%	-	-	-
Total By Customer Group	19 135	7.6%	6 017	2.4%	8 796	3.5%	216 451	86.4%	250 399	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	161	100.0%	-	-	-	-	-	-	161	.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 806	100.0%	-	-	-	-	-	-	1 806	5.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 939	9.7%	16 166	53.4%	1 122	3.7%	10 032	33.2%	30 260	93.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	4 907	15.2%	16 166	50.2%	1 122	3.5%	10 032	31.1%	32 227	100.0%

Contact Details

Municipal Manager	Mr Mrs Nonhlanhla Gamede	032 437 9501
Financial Manager	Mr Emmanuel Ngcobo (Acting CFO)	032 437 9503

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: GREATER KOKSTAD (KZN433)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	322 232	319 667	130 613	40.5%	60 923	18.9%	57 117	17.9%	248 653	77.8%	53 683	78.7%	6.4%
Property rates	97 002	96 409	66 381	68.4%	10 290	10.6%	9 416	9.8%	86 088	89.3%	8 989	92.1%	4.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	116 239	116 239	31 916	27.5%	23 100	19.9%	21 082	18.1%	76 098	65.5%	20 224	68.9%	4.2%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	26 151	26 151	6 507	24.9%	6 417	24.5%	6 369	24.4%	19 293	73.8%	6 009	90.5%	6.0%
Service charges - other	1 286	1 286	295	22.9%	289	22.5%	296	23.0%	880	68.4%	280	69.4%	5.7%
Rental of facilities and equipment	1 715	1 715	277	16.2%	198	11.6%	198	11.5%	673	39.2%	237	56.2%	(16.5%)
Interest earned - external investments	5 323	5 323	1 291	24.3%	2 447	46.0%	1 910	35.9%	5 649	106.1%	1 472	75.5%	29.8%
Interest earned - outstanding debtors	3 628	5 101	1 480	40.8%	1 468	40.5%	1 240	24.3%	4 188	82.1%	1 425	103.3%	(13.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 269	1 269	104	8.2%	116	9.2%	63	5.0%	283	22.3%	87	48.0%	(27.2%)
Licences and permits	3 701	3 701	825	22.3%	803	21.7%	752	20.3%	2 381	64.3%	554	73.6%	35.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	62 303	58 816	20 123	32.3%	15 402	24.7%	15 359	26.1%	50 884	86.5%	13 301	81.1%	15.5%
Other own revenue	3 617	3 657	1 412	39.1%	391	10.8%	432	11.8%	2 235	61.1%	1 105	19.1%	(60.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	374 138	368 561	82 256	22.0%	67 813	18.1%	76 724	20.8%	226 792	61.5%	64 505	62.7%	18.9%
Employee related costs	114 433	110 744	22 291	19.5%	25 280	22.1%	24 103	21.8%	71 673	64.7%	21 458	60.5%	12.3%
Remuneration of councillors	6 937	6 937	1 380	19.9%	1 556	22.4%	1 610	23.2%	4 546	65.5%	1 467	-	9.7%
Debt impairment	9 500	8 907	15	.2%	4	-	8 731	98.0%	8 750	98.2%	-	.2%	(100.0%)
Depreciation and asset impairment	73 138	63 138	7 600	10.4%	6 705	9.2%	10 997	17.4%	25 301	40.1%	15 484	83.3%	(29.0%)
Finance charges	1 956	1 412	354	18.1%	253	12.9%	264	18.7%	871	61.6%	456	36.6%	(42.1%)
Bulk purchases	94 536	94 536	31 093	32.9%	16 609	17.6%	15 665	16.6%	63 367	67.0%	15 498	69.8%	1.1%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	28 282	31 479	7 159	25.3%	7 073	25.0%	5 634	17.9%	19 866	63.1%	4 450	50.6%	26.6%
Transfers and grants	12 113	12 113	4 467	36.9%	4 052	33.5%	3 285	27.1%	11 805	97.5%	24	1.7%	13 481.9%
Other expenditure	33 242	39 294	7 898	23.8%	6 280	18.9%	6 435	16.4%	20 613	52.5%	5 669	48.6%	13.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(51 906)	(48 894)	48 357		(6 890)		(19 607)		21 861		(10 822)		
Transfers recognised - capital	31 525	31 525	4 446	14.1%	3 867	12.3%	2 295	7.3%	10 608	33.6%	5 319	75.0%	(56.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(20 381)	(17 369)	52 804		(3 023)		(17 313)		32 468		(5 503)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(20 381)	(17 369)	52 804		(3 023)		(17 313)		32 468		(5 503)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(20 381)	(17 369)	52 804		(3 023)		(17 313)		32 468		(5 503)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(20 381)	(17 369)	52 804		(3 023)		(17 313)		32 468		(5 503)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	45 225	65 712	5 221	11.5%	7 266	16.1%	3 715	5.7%	16 202	24.7%	2 919	37.1%	27.3%
National Government	31 525	31 526	4 032	12.8%	1 504	4.8%	2 448	7.8%	7 983	25.3%	2 639	43.2%	(7.2%)
Provincial Government	-	-	-	-	129	-	64	-	193	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 525	31 526	4 032	12.8%	1 633	5.2%	2 512	8.0%	8 177	25.9%	2 639	50.1%	(4.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 700	34 186	1 189	8.7%	5 634	41.1%	1 203	3.5%	8 025	23.5%	280	24.7%	329.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	45 225	65 712	5 221	11.5%	7 266	16.1%	3 715	5.7%	16 202	24.7%	2 919	37.1%	27.3%
Governance and Administration	3 050	6 050	-	-	1 792	58.8%	4	.1%	1 796	29.7%	921	13.9%	(99.6%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	921	18.4%	(100.0%)
Budget & Treasury Office	150	950	-	-	906	604.1%	4	.4%	910	95.8%	-	4.7%	(100.0%)
Corporate Services	2 900	5 100	-	-	886	30.6%	-	-	886	17.4%	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	32 675	40 562	5 221	16.0%	4 495	13.8%	3 712	9.2%	13 427	33.1%	1 998	58.3%	85.8%
Planning and Development	4 500	9 976	-	-	-	-	3 315	33.2%	3 315	33.2%	-	-	(100.0%)
Road Transport	28 175	30 586	5 221	18.5%	4 495	16.0%	396	1.3%	10 112	33.1%	1 998	67.4%	(80.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	9 500	19 100	-	-	979	10.3%	-	-	979	5.1%	-	16.9%	-
Electricity	5 000	14 600	-	-	979	19.6%	-	-	979	6.7%	-	16.9%	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	4 500	4 500	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	328 645	328 685	120 549	36.7%	65 620	20.0%	70 389	21.4%	256 559	78.1%	62 063	89.3%	13.4%
Property rates, penalties and collection charges	87 302	87 301	52 659	60.3%	11 975	13.7%	11 715	13.4%	76 350	87.5%	9 651	87.8%	21.4%
Service charges	128 262	128 262	36 616	28.5%	22 919	17.9%	22 518	17.6%	82 053	64.0%	24 932	71.8%	(9.7%)
Other revenue	10 302	10 342	3 866	37.5%	2 770	26.9%	11 264	108.9%	17 901	173.1%	7 399	255.8%	52.2%
Government - operating	62 303	62 303	19 657	31.6%	13 893	22.3%	5 514	8.9%	39 064	62.7%	12 019	78.7%	(54.1%)
Government - capital	31 525	31 525	6 500	20.6%	11 000	34.9%	18 525	58.8%	36 025	114.3%	7 611	160.1%	143.4%
Interest	8 951	8 951	1 250	14.0%	3 062	34.2%	853	9.5%	5 165	57.7%	237	16.7%	259.6%
Dividends	-	-	-	-	-	-	-	-	-	-	215	-	(100.0%)
Payments	(282 037)	(284 484)	(68 824)	24.4%	(43 702)	15.5%	(57 640)	20.3%	(170 166)	59.8%	(49 608)	62.2%	16.2%
Suppliers and employees	(280 080)	(282 672)	(34 746)	12.4%	(43 636)	15.6%	(57 386)	20.3%	(135 768)	48.0%	(43 658)	58.3%	31.4%
Finance charges	(1 956)	(1 812)	(34 078)	1 741.9%	(66)	3.4%	(254)	14.0%	(34 398)	1 897.8%	(5 950)	405.9%	(95.7%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	46 609	44 201	51 725	111.0%	21 918	47.0%	12 749	28.8%	86 393	195.5%	12 455	449.6%	2.4%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(45 225)	(68 781)	(11 949)	26.4%	(5 645)	12.5%	(2 101)	3.1%	(19 696)	28.6%	(8 674)	35.3%	(75.8%)
Capital assets	(45 225)	(68 781)	(11 949)	26.4%	(5 645)	12.5%	(2 101)	3.1%	(19 696)	28.6%	(8 674)	35.3%	(75.8%)
Net Cash from/(used) Investing Activities	(45 225)	(68 781)	(11 949)	26.4%	(5 645)	12.5%	(2 101)	3.1%	(19 696)	28.6%	(8 674)	43.3%	(75.8%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 089)	(1 089)	(519)	47.7%	(330)	30.3%	(310)	28.5%	(1 159)	106.4%	(649)	196.8%	(52.2%)
Repayment of borrowing	(1 089)	(1 089)	(519)	47.7%	(330)	30.3%	(310)	28.5%	(1 159)	106.4%	(649)	196.8%	(52.2%)
Net Cash from/(used) Financing Activities	(1 089)	(1 089)	(519)	47.7%	(330)	30.3%	(310)	28.5%	(1 159)	106.4%	(649)	196.8%	(52.2%)
Net Increase/(Decrease) in cash held	294	(25 669)	39 257	13 340.6%	15 942	5 417.7%	10 338	(40.3%)	65 538	(255.3%)	3 132	(228.0%)	230.1%
Cash/cash equivalents at the year begin:	43 401	88 367	88 367	203.6%	127 625	294.1%	143 567	162.5%	88 367	100.0%	117 534	96.3%	22.1%
Cash/cash equivalents at the year end:	43 696	62 698	127 625	292.1%	143 567	328.6%	153 905	245.5%	153 905	245.5%	120 666	484.1%	27.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 685	55.4%	1 547	18.3%	(736)	(8.7%)	2 961	35.0%	8 456	17.9%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 388	15.1%	1 755	7.8%	747	3.3%	16 573	73.8%	22 462	47.4%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 139	10.9%	813	7.8%	607	5.8%	7 869	75.5%	10 428	22.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	407	5.5%	410	5.5%	392	5.3%	6 185	83.7%	7 394	15.6%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 203	(87.0%)	(3 250)	235.0%	(305)	22.0%	968	(70.0%)	(1 383)	(2.9%)	-	-	-
Total By Income Source	10 821	22.8%	1 275	2.7%	705	1.5%	34 557	73.0%	47 357	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	288	29.2%	197	20.0%	174	17.7%	327	33.1%	986	2.1%	-	-	-
Commercial	6 924	75.1%	2 289	24.8%	197	2.1%	(184)	(2.0%)	9 226	19.5%	-	-	-
Households	3 439	13.6%	(1 382)	(5.5%)	191	.8%	23 066	91.1%	25 313	53.5%	-	-	-
Other	170	1.4%	171	1.4%	144	1.2%	11 349	95.9%	11 833	25.0%	-	-	-
Total By Customer Group	10 821	22.8%	1 275	2.7%	705	1.5%	34 557	73.0%	47 357	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6	100.0%	-	-	-	-	-	-	6	1.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	412	91.6%	38	8.4%	-	-	-	-	449	98.7%
Total	418	91.7%	38	8.3%	-	-	-	-	455	100.0%

Contact Details

Municipal Manager	Mr A. Velem	039 797 6665
Financial Manager	Mr T.L. Mketsu	039 797 6613

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UBUHLEBEZWE (KZN434)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	122 091	120 501	56 701	46.4%	36 341	29.8%	26 788	22.2%	119 829	99.4%	27 981	68.8%	(4.3%)
Property rates	15 754	10 898	14 330	91.0%	51	.3%	(1 072)	(9.8%)	13 309	122.1%	(105)	101.2%	922.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 991	1 691	430	21.6%	438	22.0%	449	26.5%	1 316	77.9%	410	66.3%	9.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	498	524	152	30.6%	327	65.6%	(13)	(2.4%)	466	89.0%	227	154.0%	(105.6%)
Interest earned - external investments	4 000	7 500	1 547	38.7%	2 501	62.5%	1 786	23.8%	5 834	77.8%	1 770	98.6%	.9%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	250	250	149	59.5%	500	200.1%	(542)	(216.8%)	107	42.8%	731	695.2%	(174.1%)
Licences and permits	3 560	3 560	778	21.8%	678	19.0%	778	21.8%	2 233	62.7%	875	74.4%	(11.1%)
Agency services	720	720	219	30.4%	191	26.5%	158	21.9%	568	78.9%	191	85.7%	(17.2%)
Transfers recognised - operational	95 039	95 039	38 932	41.0%	31 571	33.2%	24 536	25.8%	95 039	100.0%	23 381	68.1%	4.9%
Other own revenue	279	320	164	58.9%	84	30.3%	707	221.4%	956	299.1%	501	9.2%	41.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	134 696	130 414	22 717	16.9%	26 894	20.0%	26 620	20.4%	76 231	58.5%	22 048	57.8%	20.7%
Employee related costs	60 566	56 496	11 989	19.8%	14 620	24.1%	12 732	22.5%	39 341	69.6%	11 967	68.8%	6.4%
Remuneration of councillors	9 855	9 855	1 776	18.0%	2 124	21.5%	2 250	22.8%	6 150	62.4%	1 957	77.9%	15.0%
Debt impairment	1 900	1 900	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	19 000	19 000	3 309	17.4%	1 698	8.9%	4 993	26.3%	9 999	52.6%	1 497	59.9%	233.5%
Finance charges	-	-	1	-	1	-	(2)	-	0	-	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	2 994	3 349	552	18.4%	865	28.9%	440	13.1%	1 857	55.5%	514	31.5%	(14.3%)
Contracted services	6 484	6 286	1 398	21.6%	1 550	23.9%	1 123	17.9%	4 072	64.8%	1 191	51.1%	(5.7%)
Transfers and grants	4 435	3 935	476	10.7%	923	20.8%	1 365	34.7%	2 765	70.3%	353	53.8%	287.2%
Other expenditure	29 462	29 594	3 216	10.9%	5 112	17.4%	3 718	12.6%	12 046	40.7%	4 569	41.8%	(18.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(12 605)	(9 913)	33 984		9 447		168		43 598		5 933		
Transfers recognised - capital	58 280	62 882	2 542	4.4%	13 494	23.2%	38 021	60.5%	54 057	86.0%	16 834	44.3%	125.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	45 675	52 969	36 526		22 941		38 189		97 655		22 767		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	45 675	52 969	36 526		22 941		38 189		97 655		22 767		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	45 675	52 969	36 526		22 941		38 189		97 655		22 767		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	45 675	52 969	36 526		22 941		38 189		97 655		22 767		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	65 912	70 745	8 460	12.8%	20 118	30.5%	14 077	19.9%	42 655	60.3%	19 661	52.2%	(28.4%)
National Government	24 706	24 706	7 618	30.8%	14 677	59.4%	13 168	53.3%	35 462	143.5%	6 135	49.9%	114.6%
Provincial Government	30 000	30 000	-	-	1 792	6.0%	238	.8%	2 030	6.8%	11 533	-	(97.9%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	54 706	54 706	7 618	13.9%	16 469	30.1%	13 406	24.5%	37 492	68.5%	17 668	68.2%	(24.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 207	16 039	843	7.5%	3 650	32.6%	671	4.2%	5 163	32.2%	1 993	31.2%	(66.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	.4%	-
Capital Expenditure Standard Classification	65 912	70 745	8 460	12.8%	20 118	30.5%	14 077	19.9%	42 655	60.3%	19 661	52.2%	(28.4%)
Governance and Administration	2 270	2 809	-	-	1 777	78.3%	635	22.6%	2 412	85.8%	359	40.5%	76.8%
Executive & Council	900	1 113	-	-	1 013	112.6%	-	-	1 013	91.0%	253	131.6%	(100.0%)
Budget & Treasury Office	350	350	-	-	122	35.0%	13	3.8%	136	38.8%	14	2.1%	(3.6%)
Corporate Services	1 020	1 346	-	-	641	62.9%	622	46.2%	1 263	93.8%	92	30.2%	574.5%
Community and Public Safety	19 174	20 365	2 711	14.1%	3 016	15.7%	2 032	10.0%	7 759	38.1%	4 892	68.5%	(58.5%)
Community & Social Services	18 174	19 265	2 711	14.9%	2 611	14.4%	1 491	7.7%	6 812	35.4%	4 892	68.5%	(69.5%)
Sport And Recreation	-	-	-	-	-	-	541	-	541	-	-	-	(100.0%)
Public Safety	1 000	1 100	-	-	406	40.6%	-	-	406	36.9%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	44 469	47 571	5 749	12.9%	15 325	34.5%	11 410	24.0%	32 484	68.3%	14 410	49.9%	(20.8%)
Planning and Development	-	-	5 749	-	15 325	-	6 568	-	27 642	-	14 410	-	(54.4%)
Road Transport	44 469	47 571	-	-	-	-	4 842	10.2%	4 842	10.2%	-	1.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	214 505	214 505	68 353	31.9%	54 193	25.3%	56 260	26.2%	178 806	83.4%	74 518	137.6%	(24.5%)
Property rates, penalties and collection charges	41 225	41 225	2 497	6.1%	2 173	5.3%	2 487	6.0%	7 157	17.4%	2 617	68.5%	(5.0%)
Service charges	3 493	3 493	(962)	(27.5%)	(349)	(10.0%)	(213)	(6.1%)	(1 524)	(43.6%)	726	95.1%	(129.3%)
Other revenue	9 469	9 469	19 242	203.2%	11 703	123.6%	19 531	206.3%	50 475	533.1%	32 178	2 491.1%	(39.3%)
Government - operating	95 039	95 039	39 530	41.6%	30 164	31.7%	22 622	23.8%	92 316	97.1%	21 307	98.2%	6.2%
Government - capital	58 280	58 280	6 500	11.2%	8 000	13.7%	9 557	16.4%	24 057	41.3%	15 935	37.9%	(40.0%)
Interest	7 000	7 000	1 547	22.1%	2 501	35.7%	2 276	32.5%	6 324	90.3%	1 754	122.6%	29.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(113 796)	(113 796)	(40 581)	35.7%	(61 616)	54.1%	(38 314)	33.7%	(140 511)	123.5%	(52 575)	197.1%	(27.1%)
Suppliers and employees	(109 361)	(109 361)	(40 095)	36.7%	(60 381)	55.2%	(36 977)	33.8%	(137 453)	125.7%	(52 219)	201.1%	(29.2%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 435)	(4 435)	(486)	11.0%	(1 235)	27.8%	(1 337)	30.2%	(3 058)	69.0%	(357)	29.8%	275.0%
Net Cash from/(used) Operating Activities	100 709	100 709	27 772	27.6%	(7 423)	(7.4%)	17 946	17.8%	38 295	38.0%	21 942	47.1%	(18.2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	(3 664)	-	(1 011)	-	(4 675)	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	(3 664)	-	(1 011)	-	(4 675)	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(65 912)	(70 745)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(65 912)	(70 745)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(65 912)	(70 745)	-	-	(3 664)	5.6%	(1 011)	1.4%	(4 675)	6.6%	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	34 796	29 963	27 772	79.8%	(11 087)	(31.9%)	16 935	56.5%	33 620	112.2%	21 942	(169.8%)	(22.8%)
Cash/cash equivalents at the year begin:	53 172	53 172	144 865	272.4%	172 638	324.7%	161 551	303.8%	144 865	272.4%	10 575	-	1 427.7%
Cash/cash equivalents at the year end:	87 969	83 136	172 638	196.2%	161 551	183.6%	178 486	214.7%	178 486	214.7%	32 517	72.9%	448.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	9	100.0%	9	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 292	4.7%	5 611	20.4%	517	1.9%	20 101	73.0%	27 520	89.8%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	325	8.8%	150	4.1%	89	2.4%	3 125	84.7%	3 689	12.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	89	100.0%	89	.3%	-	-	-
Interest on Arrear Debtor Accounts	0	-	-	-	-	-	742	100.0%	742	2.4%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 444)	173.7%	39	(2.8%)	33	(2.4%)	964	(68.5%)	(1 407)	(4.6%)	-	-	-
Total By Income Source	(827)	(2.7%)	5 800	18.9%	639	2.1%	25 030	81.7%	30 642	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(1 365)	(15.3%)	4 187	46.9%	100	1.1%	6 003	67.3%	8 925	29.1%	-	-	-
Commercial	346	2.8%	629	5.1%	310	2.5%	11 025	89.6%	12 310	40.2%	-	-	-
Households	191	2.0%	983	10.5%	229	2.4%	8 001	85.1%	9 405	30.7%	-	-	-
Other	1	40.7%	0	14.8%	0	.5%	1	44.0%	2	-	-	-	-
Total By Customer Group	(827)	(2.7%)	5 800	18.9%	639	2.1%	25 030	81.7%	30 642	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 153	100.0%	-	-	-	-	-	-	1 153	12.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	7 892	100.0%	-	-	-	-	-	-	7 892	87.3%
Total	9 046	100.0%	-	-	-	-	-	-	9 046	100.0%

Contact Details

Municipal Manager	Mr Gamakulu Sineke	039 834 7700
Financial Manager	Mrs Unathi P Mahlasela	039 834 7700

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZIMKHULU (KZN435)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	204 882	184 954	76 004	37.1%	57 113	27.9%	45 324	24.5%	178 442	96.5%	44 049	96.1%	2.9%
Property rates	11 119	9 913	6 444	58.0%	1 159	10.4%	1 147	11.6%	8 750	88.3%	1 248	91.7%	(8.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	880	880	220	25.0%	217	24.7%	216	24.5%	653	74.2%	207	70.8%	4.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 131	1 204	336	29.7%	276	24.4%	286	23.7%	898	74.5%	181	52.7%	57.6%
Interest earned - external investments	4 700	10 947	4 118	87.6%	2 519	53.6%	2 751	25.1%	9 388	85.8%	1 341	31.6%	105.1%
Interest earned - outstanding debtors	120	80	23	19.3%	19	15.6%	17	21.1%	59	73.4%	15	82.9%	13.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	900	500	140	15.5%	82	9.1%	72	14.4%	293	58.6%	123	99.6%	(41.4%)
Licences and permits	450	501	127	28.3%	134	29.8%	134	26.8%	395	78.9%	103	61.0%	30.3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	183 438	158 438	63 935	34.9%	52 232	28.5%	39 924	25.2%	156 090	98.5%	40 321	101.7%	(1.0%)
Other own revenue	2 144	2 491	662	30.9%	476	22.2%	772	31.0%	1 910	76.7%	511	78.2%	51.2%
Gains on disposal of PPE	-	-	-	-	-	-	6	-	6	-	-	-	(100.0%)
Operating Expenditure	242 639	221 549	43 145	17.8%	49 971	20.6%	46 498	21.0%	139 614	63.0%	45 816	75.2%	1.5%
Employee related costs	61 527	63 017	14 572	23.7%	15 985	26.0%	14 680	23.3%	45 237	71.8%	14 460	63.3%	1.5%
Remuneration of councillors	15 712	17 936	3 622	23.1%	4 043	25.7%	4 764	26.6%	12 429	69.3%	4 016	62.6%	18.6%
Debt impairment	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	41 811	51 016	10 736	25.7%	11 817	28.3%	12 250	24.0%	34 802	68.2%	9 517	59.0%	28.7%
Finance charges	60	60	-	-	-	-	39	64.7%	39	64.7%	471	1 173.1%	(91.8%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	6 874	7 171	1 665	24.2%	1 826	26.6%	1 743	24.3%	5 234	73.0%	1 721	70.5%	1.3%
Transfers and grants	30 622	3 849	1 558	5.1%	779	2.5%	613	15.9%	2 950	76.6%	4 539	545.7%	(86.5%)
Other expenditure	83 033	75 500	10 991	13.2%	15 522	18.7%	12 410	16.4%	38 923	51.6%	11 092	77.6%	11.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(37 757)	(36 595)	32 859		7 142		(1 174)		38 827		(1 767)		
Transfers recognised - capital	39 743	39 743	11 664	29.3%	17 823	44.8%	-	-	29 487	74.2%	12 619	114.6%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 986	3 148	44 523		24 965		(1 174)		68 314		10 852		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 986	3 148	44 523		24 965		(1 174)		68 314		10 852		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 986	3 148	44 523		24 965		(1 174)		68 314		10 852		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 986	3 148	44 523		24 965		(1 174)		68 314		10 852		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	57 350	82 269	11 756	20.5%	20 313	35.4%	6 999	8.5%	39 068	47.5%	15 746	71.3%	(55.6%)
National Government	39 743	64 743	11 664	29.3%	17 646	44.4%	6 465	10.0%	35 774	55.3%	11 390	102.7%	(43.2%)
Provincial Government	-	2 000	-	-	177	-	-	-	177	8.9%	-	147.0%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	39 743	66 743	11 664	29.3%	17 823	44.8%	6 465	9.7%	35 951	53.9%	11 390	104.8%	(43.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 607	15 526	92	.5%	2 490	14.1%	534	3.4%	3 116	20.1%	4 356	37.7%	(87.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	57 350	82 269	11 756	20.5%	20 313	35.4%	6 999	8.5%	39 068	47.5%	15 746	71.3%	(55.6%)
Governance and Administration	3 657	2 832	60	1.6%	20	.5%	501	17.7%	580	20.5%	191	54.8%	162.0%
Executive & Council	2 100	1 155	8	.4%	-	-	455	39.4%	463	40.1%	24	74.4%	1 825.7%
Budget & Treasury Office	57	167	37	64.9%	11	19.9%	-	-	48	28.9%	112	98.6%	(100.0%)
Corporate Services	1 500	1 510	14	1.0%	9	.6%	46	3.0%	69	4.5%	55	50.9%	(16.9%)
Community and Public Safety	1 000	3 000	11	1.1%	17	1.7%	24	.8%	52	1.7%	24	98.3%	(.8%)
Community & Social Services	1 000	3 000	11	1.1%	17	1.7%	24	.8%	52	1.7%	24	98.3%	(.8%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	52 693	76 437	11 685	22.2%	20 276	38.5%	6 475	8.5%	38 435	50.3%	15 531	71.1%	(58.3%)
Planning and Development	450	343	21	4.7%	11	2.4%	-	-	32	9.3%	-	90.5%	-
Road Transport	52 243	76 094	11 664	22.3%	20 265	38.8%	6 475	8.5%	38 403	50.5%	15 531	71.0%	(58.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	242 600	250 550	117 814	48.6%	81 919	33.8%	60 313	24.1%	260 046	103.8%	62 127	95.5%	(2.9%)
Property rates, penalties and collection charges	9 562	8 525	1 533	16.0%	1 618	16.9%	2 043	24.0%	5 193	60.9%	1 300	60.4%	57.1%
Service charges	757	757	229	30.2%	250	33.0%	245	32.3%	724	95.6%	208	83.5%	17.7%
Other revenue	4 400	4 696	1 265	28.7%	968	22.0%	1 270	27.0%	3 502	74.6%	917	72.3%	38.4%
Government - operating	183 438	158 438	65 647	35.8%	54 303	29.6%	38 488	24.3%	158 438	100.0%	38 367	111.4%	.3%
Government - capital	39 743	67 243	45 000	113.2%	22 243	56.0%	15 500	23.1%	82 743	123.1%	19 978	74.3%	(22.4%)
Interest	4 700	10 891	4 141	88.1%	2 538	54.0%	2 768	25.4%	9 446	86.7%	1 356	32.4%	104.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(193 181)	(162 342)	(31 280)	16.2%	(37 545)	19.4%	(33 635)	20.7%	(102 460)	63.1%	(35 591)	78.8%	(5.5%)
Suppliers and employees	(166 606)	(160 707)	(30 851)	18.5%	(37 376)	22.4%	(32 978)	20.5%	(101 205)	63.0%	(31 279)	67.8%	5.4%
Finance charges	-	(60)	-	-	-	-	-	-	-	-	(471)	1 173.1%	(100.0%)
Transfers and grants	(26 575)	(1 575)	(429)	1.6%	(169)	.6%	(657)	41.7%	(1 255)	79.7%	(3 841)	1 166.1%	(82.9%)
Net Cash from/(used) Operating Activities	49 419	88 208	86 535	175.1%	44 374	89.8%	26 678	30.2%	157 587	178.7%	26 536	126.2%	.5%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(57 350)	(82 269)	(11 718)	20.4%	(20 313)	35.4%	(11 863)	14.4%	(43 895)	53.4%	(15 740)	74.8%	(24.6%)
Capital assets	(57 350)	(82 269)	(11 718)	20.4%	(20 313)	35.4%	(11 863)	14.4%	(43 895)	53.4%	(15 740)	74.8%	(24.6%)
Net Cash from/(used) Investing Activities	(57 350)	(82 269)	(11 718)	20.4%	(20 313)	35.4%	(11 863)	14.4%	(43 895)	53.4%	(15 740)	74.8%	(24.6%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	(10 000)	-	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	(10 000)	-	(100.0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	(10 000)	-	(100.0%)
Net Increase/(Decrease) in cash held	(7 931)	5 939	74 816	(943.3%)	24 061	(303.4%)	14 815	249.4%	113 692	1 914.3%	796	669.1%	1 760.1%
Cash/cash equivalents at the year begin:	83 394	111 745	111 745	134.0%	186 561	223.7%	210 623	188.5%	111 745	100.0%	133 223	84.4%	58.1%
Cash/cash equivalents at the year end:	75 463	117 684	186 561	247.2%	210 623	279.1%	225 437	191.6%	225 437	191.6%	134 019	113.9%	68.2%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	171	3.3%	67	1.3%	68	1.3%	4 825	94.0%	5 131	62.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	81	5.1%	56	3.5%	50	3.2%	1 399	88.2%	1 586	19.2%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	62	20.4%	23	7.7%	10	3.3%	208	68.6%	304	3.7%	-	-	-
Interest on Arrear Debtor Accounts	21	3.0%	20	3.0%	20	2.9%	626	91.1%	687	8.3%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	121	21.6%	27	4.8%	(9)	(1.6%)	422	75.1%	561	6.8%	(58)	(10.4%)	-
Total By Income Source	456	5.5%	194	2.4%	139	1.7%	7 480	90.5%	8 270	100.0%	(58)	(.7%)	-
Debtors Age Analysis By Customer Group													
Organs of State	59	2.1%	1	-	1	.1%	2 819	97.9%	2 881	34.8%	-	-	-
Commercial	261	13.6%	75	3.9%	28	1.4%	1 556	81.0%	1 920	23.2%	(0)	-	-
Households	136	3.9%	119	3.4%	110	3.2%	3 105	89.5%	3 469	42.0%	(58)	(1.7%)	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	456	5.5%	194	2.4%	139	1.7%	7 480	90.5%	8 270	100.0%	(58)	(.7%)	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	797	100.0%	-	-	-	-	-	-	797	4.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	463	100.0%	-	-	-	-	-	-	463	2.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 859	100.0%	-	-	-	-	-	-	15 859	92.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	17 119	100.0%	-	-	-	-	-	-	17 119	100.0%

Contact Details

Municipal Manager	Mr Z. Sikhosana	039 259 5300
Financial Manager	Mrs T. Ngcemu	039 259 5012

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DR NKOSAZANA DLAMINI ZUMA (KZN436)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	156 200	189 582	55 695	35.7%	41 899	26.8%	32 090	16.9%	129 685	68.4%	-	-	(100.0%)
Property rates	19 452	13 874	3 615	18.6%	3 705	19.0%	1 250	9.0%	8 570	61.8%	-	-	(100.0%)
Property rates - penalties and collection charges	1 516	1 366	133	8.8%	-	-	3 276	239.8%	3 409	249.6%	-	-	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 963	3 535	2 909	98.2%	1 141	38.5%	-	-	4 050	114.6%	-	-	-
Service charges - other	-	-	260	-	260	-	100	-	620	-	-	-	(100.0%)
Rental of facilities and equipment	641	352	115	17.9%	54	8.5%	49	14.0%	218	61.9%	-	-	(100.0%)
Interest earned - external investments	5 715	5 715	1 219	21.3%	1 438	25.2%	400	7.0%	3 058	53.5%	-	-	(100.0%)
Interest earned - outstanding debtors	151	-	17	11.6%	-	-	-	-	17	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	144	40	4	2.6%	17	12.1%	76	191.8%	97	244.9%	-	-	(100.0%)
Licences and permits	793	972	227	28.6%	253	31.9%	109	11.2%	588	60.5%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	112 159	126 137	45 427	40.5%	33 995	30.3%	26 606	21.1%	106 028	84.1%	-	-	(100.0%)
Other own revenue	12 665	37 591	1 770	14.0%	1 035	8.2%	224	.6%	3 029	8.1%	-	-	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	141 997	137 858	25 593	18.0%	38 315	27.0%	26 954	19.6%	90 861	65.9%	-	-	(100.0%)
Employee related costs	58 298	53 551	11 795	20.2%	14 556	25.0%	10 507	19.6%	36 858	68.8%	-	-	(100.0%)
Remuneration of councillors	10 836	8 662	2 123	19.6%	2 402	22.2%	2 553	29.5%	7 078	81.7%	-	-	(100.0%)
Debt impairment	561	561	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	12 227	14 443	2 946	24.1%	3 470	28.4%	5 307	36.7%	11 723	81.2%	-	-	(100.0%)
Finance charges	747	552	25	3.3%	1	.2%	7	1.2%	33	6.0%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	11 365	13 420	2 073	18.2%	5 413	47.6%	(523)	(3.9%)	6 963	51.9%	-	-	(100.0%)
Transfers and grants	1 145	1 285	112	9.8%	525	45.9%	503	39.2%	1 140	88.7%	-	-	(100.0%)
Other expenditure	46 819	45 384	6 520	13.9%	11 948	25.5%	8 600	18.9%	27 068	59.6%	-	-	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	14 203	51 724	30 102		3 585		5 137		38 823		-		
Transfers recognised - capital	48 013	41 513	3 633	7.6%	10 969	22.8%	4 612	11.1%	19 214	46.3%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	62 216	93 237	33 735		14 554		9 748		58 037		-		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	62 216	93 237	33 735		14 554		9 748		58 037		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	62 216	93 237	33 735		14 554		9 748		58 037		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	62 216	93 237	33 735		14 554		9 748		58 037		-		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	62 210	93 233	6 660	10.7%	21 145	34.0%	6 226	6.7%	34 031	36.5%	-	-	(100.0%)
National Government	41 514	41 513	4 324	10.4%	3 202	7.7%	5 558	13.4%	13 083	31.5%	-	-	(100.0%)
Provincial Government	6 500	-	-	-	4 700	72.3%	534	-	5 234	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	48 014	41 513	4 324	9.0%	7 902	16.5%	6 091	14.7%	18 317	44.1%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 196	51 720	2 336	16.5%	13 243	93.3%	135	.3%	15 714	30.4%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	62 210	93 233	6 660	10.7%	21 145	34.0%	6 226	6.7%	34 031	36.5%	-	-	(100.0%)
Governance and Administration	2 602	3 439	573	22.0%	436	16.7%	76	2.2%	1 085	31.5%	-	-	(100.0%)
Executive & Council	120	120	64	53.5%	39	32.4%	15	12.3%	118	98.2%	-	-	(100.0%)
Budget & Treasury Office	879	1 539	23	2.6%	394	44.9%	12	.8%	429	27.9%	-	-	(100.0%)
Corporate Services	1 603	1 781	486	30.3%	3	.2%	49	2.8%	538	30.2%	-	-	(100.0%)
Community and Public Safety	470	1 524	776	165.1%	-	-	30	1.9%	806	52.9%	-	-	(100.0%)
Community & Social Services	470	1 524	776	165.1%	-	-	30	1.9%	806	52.9%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	59 138	88 269	5 310	9.0%	20 709	35.0%	6 121	6.9%	32 141	36.4%	-	-	(100.0%)
Planning and Development	59 138	88 269	5 310	9.0%	20 709	35.0%	6 121	6.9%	32 141	36.4%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	192 729	192 729	67 500	35.0%	56 963	29.6%	58 291	30.2%	182 753	94.8%	-	-	(100.0%)
Property rates, penalties and collection charges	17 695	17 695	3 570	20.2%	3 620	20.5%	5 038	28.5%	12 228	69.1%	-	-	(100.0%)
Service charges	2 637	2 637	275	10.4%	648	24.6%	569	21.6%	1 491	56.6%	-	-	(100.0%)
Other revenue	13 010	13 010	521	4.0%	1 867	14.3%	6 941	53.4%	9 329	71.7%	-	-	(100.0%)
Government - operating	112 159	112 159	47 370	42.2%	36 302	32.4%	30 465	27.2%	114 137	101.8%	-	-	(100.0%)
Government - capital	41 513	41 513	14 617	35.2%	13 134	31.6%	13 832	33.3%	41 583	100.2%	-	-	(100.0%)
Interest	5 715	5 715	1 147	20.1%	1 392	24.4%	1 445	25.3%	3 985	69.7%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(129 009)	(129 009)	(34 347)	26.6%	(32 525)	25.2%	(24 062)	18.7%	(90 934)	70.5%	-	-	(100.0%)
Suppliers and employees	(127 117)	(127 117)	(34 323)	27.0%	(32 525)	25.6%	(24 062)	18.9%	(90 909)	71.5%	-	-	(100.0%)
Finance charges	(747)	(747)	(24)	3.3%	-	-	-	-	(24)	3.3%	-	-	-
Transfers and grants	(1 145)	(1 145)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	63 720	63 720	33 152	52.0%	24 438	38.4%	34 229	53.7%	91 820	144.1%	-	-	(100.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(62 209)	(62 209)	(4 366)	7.0%	(27 243)	43.8%	(5 620)	9.0%	(37 229)	59.8%	-	-	(100.0%)
Capital assets	(62 209)	(62 209)	(4 366)	7.0%	(27 243)	43.8%	(5 620)	9.0%	(37 229)	59.8%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(62 209)	(62 209)	(4 366)	7.0%	(27 243)	43.8%	(5 620)	9.0%	(37 229)	59.8%	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(613)	(613)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(613)	(613)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(613)	(613)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	899	899	28 786	3 203.4%	(2 804)	(312.1%)	28 609	3 183.6%	54 591	6 074.9%	-	-	(100.0%)
Cash/cash equivalents at the year begin:	21 980	21 980	83 325	379.1%	112 111	510.0%	109 307	497.3%	83 325	379.1%	-	-	(100.0%)
Cash/cash equivalents at the year end:	22 879	22 879	112 111	490.0%	109 307	477.8%	137 916	602.8%	137 916	602.8%	-	-	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	886	2.9%	607	2.0%	884	2.9%	27 794	92.1%	30 171	86.4%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	269	6.4%	54	1.3%	144	3.4%	3 713	88.8%	4 179	12.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	16	5.7%	18	6.6%	18	6.6%	223	81.1%	275	.8%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	28	9.3%	25	8.4%	25	8.4%	221	73.8%	299	.9%	-	-	-
Total By Income Source	1 199	3.4%	704	2.0%	1 071	3.1%	31 951	91.5%	34 924	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(34)	(.4%)	104	1.2%	149	1.7%	8 700	97.5%	8 919	25.5%	-	-	-
Commercial	(30)	(.9%)	98	3.0%	128	3.9%	3 052	94.0%	3 248	9.3%	-	-	-
Households	1 421	17.4%	261	3.2%	411	5.0%	6 053	74.3%	8 147	23.3%	-	-	-
Other	(159)	(1.1%)	241	1.6%	383	2.6%	14 145	96.8%	14 610	41.8%	-	-	-
Total By Customer Group	1 199	3.4%	704	2.0%	1 071	3.1%	31 951	91.5%	34 924	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Nkosiyezwe C Vezi	039 833 1038
Financial Manager	Mr Mthembeni KB Mzimela	039 833 1038

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HARRY GWALA (DC43)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	361 426	380 898	120 181	33.3%	105 961	29.3%	100 513	26.4%	326 655	85.8%	74 480	75.5%	35.0%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	40 714	18 039	4 385	10.8%	6 134	15.1%	19 788	109.7%	30 308	168.0%	7 706	73.4%	156.8%
Service charges - sanitation revenue	17 449	15 209	1 879	10.8%	2 629	15.1%	8 481	55.8%	12 989	85.4%	3 302	49.3%	156.8%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	2 391	199	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	3 700	6 075	986	26.7%	1 565	42.3%	1 749	28.8%	4 300	70.8%	584	70.1%	199.4%
Interest earned - outstanding debtors	8 500	14 658	3 937	46.3%	3 993	47.0%	4 125	28.1%	12 054	82.2%	2 254	79.7%	83.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	288 059	324 383	108 362	37.6%	91 261	31.7%	65 890	20.3%	265 513	81.9%	60 258	77.3%	9.3%
Other own revenue	614	2 336	631	102.8%	379	61.7%	480	20.6%	1 491	63.8%	375	97.2%	28.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	393 941	433 108	72 213	18.3%	107 546	27.3%	106 830	24.7%	286 589	66.2%	106 408	70.7%	.4%
Employee related costs	137 950	147 159	32 866	23.8%	34 480	25.0%	33 033	22.4%	100 379	68.2%	30 641	70.4%	7.8%
Remuneration of councillors	7 906	7 910	1 306	16.5%	1 383	17.5%	1 390	17.6%	4 079	51.6%	1 647	61.7%	(15.6%)
Debt impairment	26 044	26 044	-	-	-	-	-	-	-	-	-	50.0%	-
Depreciation and asset impairment	31 874	42 844	-	-	20 179	63.3%	10 059	23.5%	30 238	70.6%	29 519	145.5%	(65.9%)
Finance charges	1 951	2 035	-	-	1 010	51.8%	-	-	1 010	49.6%	-	101.8%	-
Bulk purchases	10 709	10 709	599	5.6%	1 577	14.7%	2 944	27.5%	5 120	47.8%	1 912	70.0%	53.9%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	44 923	28 075	2 501	5.6%	9 712	21.6%	5 857	20.9%	18 070	64.4%	7 636	62.3%	(23.3%)
Transfers and grants	-	(2 667)	6 667	-	-	-	6 667	(250.0%)	13 333	(500.0%)	4 000	-	66.7%
Other expenditure	132 584	170 999	28 273	21.3%	39 205	29.6%	46 881	27.4%	114 360	66.9%	31 052	55.6%	51.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(32 515)	(52 209)	47 968		(1 585)		(6 317)		40 066		(31 928)		
Transfers recognised - capital	335 772	313 248	-	-	187 743	55.9%	20 040	6.4%	207 782	66.3%	137 842	100.7%	(85.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	303 258	261 039	47 968		186 158		13 723		247 848		105 914		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	303 258	261 039	47 968		186 158		13 723		247 848		105 914		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	303 258	261 039	47 968		186 158		13 723		247 848		105 914		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	303 258	261 039	47 968		186 158		13 723		247 848		105 914		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	350 299	311 833	32 676	9.3%	56 980	16.3%	28 619	9.2%	118 275	37.9%	44 598	55.9%	(35.8%)
National Government	335 772	299 101	32 668	9.7%	56 555	16.8%	28 328	9.5%	117 551	39.3%	44 513	62.5%	(36.4%)
Provincial Government	-	10 000	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	335 772	309 101	32 668	9.7%	56 555	16.8%	28 328	9.2%	117 551	38.0%	44 513	56.2%	(36.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 527	2 732	8	.1%	425	2.9%	291	10.7%	724	26.5%	84	43.6%	244.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	350 299	311 833	32 676	9.3%	56 980	16.3%	28 619	9.2%	118 275	37.9%	44 598	55.9%	(35.8%)
Governance and Administration	4 624	2 732	8	.2%	425	9.2%	291	10.7%	724	26.5%	(295)	10.0%	(198.7%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	4 624	2 732	8	.2%	425	9.2%	291	10.7%	724	26.5%	(295)	10.0%	(198.7%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 362	-	-	-	-	-	-	-	-	-	-	1.4%	-
Planning and Development	3 362	-	-	-	-	-	-	-	-	-	-	1.4%	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	342 314	309 101	32 668	9.5%	56 555	16.5%	28 328	9.2%	117 551	38.0%	44 893	62.3%	(36.9%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	5 042	10 000	-	-	-	-	8 057	80.6%	8 057	80.6%	379	120.1%	2 024.3%
Waste Water Management	337 272	299 101	32 668	9.7%	56 555	16.8%	20 271	6.8%	109 494	36.6%	44 513	61.4%	(54.5%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	660 249	667 252	295 604	44.8%	242 128	36.7%	108 800	16.3%	646 532	96.9%	148 100	92.0%	(26.5%)
Property rates, penalties and collection charges	-	42 081	-	-	-	-	-	-	-	-	-	-	-
Service charges	32 408	-	5 667	17.5%	7 818	24.1%	5 323	-	18 807	-	8 818	90.3%	(39.6%)
Other revenue	310	310	631	203.9%	379	122.4%	480	155.0%	1 491	480.9%	375	73.4%	28.1%
Government - operating	288 059	308 623	111 548	38.7%	88 817	30.8%	69 899	22.6%	270 264	87.6%	60 330	79.6%	15.9%
Government - capital	335 772	309 101	172 835	51.5%	139 640	41.6%	27 224	8.8%	339 699	109.9%	75 738	107.5%	(64.1%)
Interest	3 700	7 137	4 923	133.0%	5 474	147.9%	5 874	82.3%	16 271	228.0%	2 839	108.0%	106.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(331 239)	(393 012)	(216 095)	65.2%	(119 124)	36.0%	(91 815)	23.4%	(427 034)	108.7%	(92 481)	106.3%	(.7%)
Suppliers and employees	(329 288)	(390 993)	(209 429)	63.6%	(118 114)	35.9%	(85 148)	21.8%	(412 691)	105.5%	(88 481)	101.5%	(3.8%)
Finance charges	(1 951)	(2 019)	-	-	(1 010)	51.8%	-	-	(1 010)	50.0%	-	106.3%	-
Transfers and grants	-	-	(6 667)	-	-	-	(6 667)	-	(13 333)	-	(4 000)	-	66.7%
Net Cash from/(used) Operating Activities	329 009	274 240	79 508	24.2%	123 004	37.4%	16 985	6.2%	219 498	80.0%	55 620	73.8%	(69.5%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(313 188)	(277 692)	(32 676)	10.4%	(56 980)	18.2%	(12 645)	4.6%	(102 301)	36.8%	(44 598)	55.9%	(71.6%)
Capital assets	(313 188)	(277 692)	(32 676)	10.4%	(56 980)	18.2%	(12 645)	4.6%	(102 301)	36.8%	(44 598)	55.9%	(71.6%)
Net Cash from/(used) Investing Activities	(313 188)	(277 692)	(32 676)	10.4%	(56 980)	18.2%	(12 645)	4.6%	(102 301)	36.8%	(44 598)	55.9%	(71.6%)
Cash Flow from Financing Activities													
Receipts	178	0	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	178	0	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 000)	(4 547)	-	-	(1 453)	48.4%	-	-	(1 453)	32.0%	(1 307)	66.0%	(100.0%)
Repayment of borrowing	(3 000)	(4 547)	-	-	(1 453)	48.4%	-	-	(1 453)	32.0%	(1 307)	66.0%	(100.0%)
Net Cash from/(used) Financing Activities	(2 822)	(4 547)	-	-	(1 453)	51.5%	-	-	(1 453)	32.0%	(1 307)	69.7%	(100.0%)
Net Increase/(Decrease) in cash held	13 000	(7 999)	46 832	360.3%	64 572	496.7%	4 340	(54.3%)	115 744	(1 447.0%)	9 714	(192.0%)	(55.3%)
Cash/cash equivalents at the year begin:	19 877	5 819	5 819	29.3%	52 651	264.9%	117 223	2 014.5%	5 819	100.0%	52 017	71.6%	125.4%
Cash/cash equivalents at the year end:	32 877	(2 180)	52 651	160.1%	117 223	356.6%	121 563	(5 576.7%)	121 563	(5 576.7%)	61 731	354.0%	96.9%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	6 661	5.6%	10 729	9.1%	2 952	2.5%	97 793	82.8%	118 135	64.2%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 602	5.6%	4 191	9.1%	1 153	2.5%	38 204	82.8%	46 151	25.1%	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 113	5.6%	1 793	9.1%	494	2.5%	16 347	82.8%	19 747	10.7%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	10 377	5.6%	16 714	9.1%	4 599	2.5%	152 344	82.8%	184 033	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 640	10.6%	2 609	16.9%	1 012	6.6%	10 171	65.9%	15 431	8.4%	-	-	-
Commercial	2 449	12.7%	6 245	32.4%	650	3.4%	9 923	51.5%	19 267	10.5%	-	-	-
Households	6 288	4.2%	7 860	5.3%	2 938	2.0%	132 250	88.6%	149 335	81.1%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	10 377	5.6%	16 714	9.1%	4 599	2.5%	152 344	82.8%	184 033	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	1 090	56.2%	655	33.8%	-	-	192	9.9%	1 937	22.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 069	30.6%	650	9.6%	336	5.0%	3 708	54.8%	6 762	77.0%
Auditor-General	67	85.5%	9	11.6%	0	-	2	2.8%	78	.9%
Other	-	-	-	-	-	-	-	-	-	-
Total	3 225	36.7%	1 314	15.0%	336	3.8%	3 902	44.5%	8 778	100.0%

Contact Details

Municipal Manager	Mrs N. Dlamini	039 834 8707
Financial Manager	Mr M Mkatu	039 834 8702

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER GIYANI (LIM331)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	304 535	306 562	107 911	35.4%	85 618	28.1%	67 998	22.2%	261 527	85.3%	73 906	93.8%	(8.0%)
Property rates	34 000	30 000	8 002	23.5%	7 768	22.8%	7 912	26.4%	23 682	78.9%	7 763	74.9%	1.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 200	4 300	1 089	25.9%	1 080	25.7%	1 071	24.9%	3 241	75.4%	1 071	77.2%	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	799	686	195	24.4%	203	25.4%	232	33.8%	630	91.9%	194	75.2%	19.7%
Interest earned - external investments	11 500	11 500	2 253	19.6%	1 538	13.4%	1 481	12.9%	5 271	45.8%	3 019	71.9%	(51.0%)
Interest earned - outstanding debtors	5 000	5 000	898	18.0%	-	-	1 032	20.6%	1 930	38.6%	4 917	278.7%	(79.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	47	100	110	234.4%	73	155.0%	70	69.8%	253	252.8%	31	117.6%	127.8%
Licences and permits	7 200	7 200	1 434	19.9%	880	12.2%	551	7.6%	2 865	39.8%	651	67.3%	(15.4%)
Agency services	300	300	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	222 636	222 636	93 478	42.0%	73 624	33.1%	55 174	24.8%	222 276	99.8%	55 967	99.6%	(1.4%)
Other own revenue	18 853	24 840	452	2.4%	451	2.4%	476	1.9%	1 379	5.6%	292	7.5%	62.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	286 560	279 624	49 627	17.3%	67 774	23.7%	46 872	16.8%	164 273	58.7%	49 738	52.0%	(5.8%)
Employee related costs	122 279	115 181	27 315	22.3%	27 097	22.2%	28 302	24.6%	82 714	71.8%	27 783	71.8%	1.9%
Remuneration of councillors	19 524	18 775	4 572	23.4%	4 754	24.4%	5 215	27.8%	14 542	77.5%	5 074	72.5%	2.8%
Debt impairment	20 000	15 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	30 000	30 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	550	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	7 660	9 470	439	5.7%	5 150	67.2%	1 727	18.2%	7 317	77.3%	268	17.7%	545.0%
Contracted services	12 480	12 160	2 939	23.6%	6 475	51.9%	1 348	11.1%	10 762	88.5%	3 807	55.0%	(64.6%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	74 067	79 039	14 361	19.4%	24 296	32.8%	10 280	13.0%	48 938	61.9%	12 806	56.1%	(19.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	17 975	26 938	58 284		17 845		21 125		97 254		24 168		
Transfers recognised - capital	64 902	84 380	27 918	43.0%	25 015	38.5%	44 969	53.3%	97 902	116.0%	26 722	98.6%	68.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	82 877	111 318	86 202		42 860		66 094		195 156		50 890		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	82 877	111 318	86 202		42 860		66 094		195 156		50 890		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	82 877	111 318	86 202		42 860		66 094		195 156		50 890		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	82 877	111 318	86 202		42 860		66 094		195 156		50 890		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	112 877	141 318	26 416	23.4%	53 971	47.8%	28 762	20.4%	109 149	77.2%	34 123	67.8%	(15.7%)
National Government	61 936	81 524	19 083	30.8%	27 171	43.9%	13 981	17.1%	60 234	73.9%	20 227	62.0%	(30.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	61 936	81 524	19 083	30.8%	27 171	43.9%	13 981	17.1%	60 234	73.9%	20 227	62.0%	(30.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	50 941	59 794	7 333	14.4%	26 800	52.6%	14 781	24.7%	48 914	81.8%	13 896	81.0%	6.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	112 877	141 318	26 416	23.4%	53 971	47.8%	28 762	20.4%	109 149	77.2%	34 123	67.8%	(15.7%)
Governance and Administration	28 441	26 031	1 025	3.6%	17 268	60.7%	5 288	20.3%	23 581	90.6%	12 356	75.1%	(57.2%)
Executive & Council	100	100	-	-	-	-	-	-	-	-	115	143.7%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	28 341	25 931	1 025	3.6%	17 268	60.9%	5 288	20.4%	23 581	90.9%	12 241	75.0%	(56.8%)
Community and Public Safety	31 436	46 851	3 779	12.0%	14 329	45.6%	3 337	7.1%	21 445	45.8%	14 392	47.6%	(76.8%)
Community & Social Services	23 436	22 871	3 779	16.1%	6 244	26.6%	3 337	14.6%	13 360	58.4%	7 573	44.6%	(55.9%)
Sport And Recreation	8 000	23 480	-	-	8 085	101.1%	-	-	8 085	34.4%	6 819	51.3%	(100.0%)
Public Safety	-	500	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	40 600	39 865	8 303	20.5%	16 541	40.7%	15 141	38.0%	39 985	100.3%	4 405	88.5%	243.7%
Planning and Development	1 600	3 600	-	-	-	-	3 318	92.2%	3 318	92.2%	-	18.5%	(100.0%)
Road Transport	39 000	36 265	8 303	21.3%	16 541	42.4%	11 822	32.6%	36 666	101.1%	4 405	90.1%	168.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	12 400	28 571	13 308	107.3%	5 833	47.0%	4 996	17.5%	24 138	84.5%	2 970	67.4%	68.2%
Electricity	12 400	28 571	13 308	107.3%	5 833	47.0%	3 512	12.3%	22 654	79.3%	2 970	53.0%	18.3%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	1 484	-	1 484	-	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	349 157	372 222	128 959	36.9%	105 890	30.3%	105 180	28.3%	340 029	91.4%	93 723	92.4%	12.2%
Property rates, penalties and collection charges	20 400	18 000	2 268	11.1%	3 391	16.6%	1 393	7.7%	7 052	39.2%	6 010	70.6%	(76.8%)
Service charges	2 520	2 580	913	36.2%	783	31.1%	904	35.0%	2 600	100.8%	837	125.7%	8.0%
Other revenue	27 199	33 126	2 129	7.8%	1 540	5.7%	1 260	3.8%	4 928	14.9%	1 168	30.2%	7.8%
Government - operating	222 636	222 636	93 478	42.0%	73 624	33.1%	55 174	24.8%	222 276	99.8%	55 967	99.6%	(1.4%)
Government - capital	64 902	84 380	27 918	43.0%	25 015	38.5%	44 969	53.3%	97 902	116.0%	26 722	98.6%	68.3%
Interest	11 500	11 500	2 253	19.6%	1 538	13.4%	1 481	12.9%	5 271	45.8%	3 019	49.5%	(51.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(236 560)	(234 624)	(59 378)	25.1%	(76 773)	32.5%	(35 865)	15.3%	(172 015)	73.3%	(40 249)	70.8%	(10.9%)
Suppliers and employees	(236 010)	(234 624)	(59 378)	25.2%	(76 773)	32.5%	(35 865)	15.3%	(172 015)	73.3%	(40 249)	70.9%	(10.9%)
Finance charges	(550)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	112 597	137 598	69 581	61.8%	29 117	25.9%	69 316	50.4%	168 014	122.1%	53 474	122.5%	29.6%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(112 877)	(141 318)	(26 416)	23.4%	(53 971)	47.8%	(28 762)	20.4%	(109 149)	77.2%	(34 123)	67.8%	(15.7%)
Capital assets	(112 877)	(141 318)	(26 416)	23.4%	(53 971)	47.8%	(28 762)	20.4%	(109 149)	77.2%	(34 123)	67.8%	(15.7%)
Net Cash from/(used) Investing Activities	(112 877)	(141 318)	(26 416)	23.4%	(53 971)	47.8%	(28 762)	20.4%	(109 149)	77.2%	(34 123)	67.8%	(15.7%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(280)	(3 720)	43 165	(15 416.1%)	(24 853)	8 876.2%	40 554	(1 090.2%)	58 865	(1 582.4%)	19 351	1 582.0%	109.6%
Cash/cash equivalents at the year begin:	50 000	180 005	179 403	358.8%	222 568	445.1%	197 715	109.8%	179 403	99.7%	224 987	100.0%	(12.1%)
Cash/cash equivalents at the year end:	49 720	176 285	222 568	447.6%	197 715	397.7%	238 268	135.2%	238 268	135.2%	244 339	156.6%	(2.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 531	4.8%	2 222	4.2%	1 650	3.1%	46 689	87.9%	53 092	42.6%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(847)	(6.3%)	(225)	(1.7%)	385	2.9%	14 094	105.1%	13 406	10.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	47	10.9%	47	10.9%	47	10.9%	287	67.2%	427	.3%	-	-	-
Interest on Arrear Debtor Accounts	(21)	-	(0)	-	-	-	57 231	100.0%	57 210	45.9%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(54)	(9.9%)	(30)	(5.5%)	(84)	(15.4%)	713	130.9%	545	.4%	-	-	-
Total By Income Source	1 656	1.3%	2 014	1.6%	1 998	1.6%	119 013	95.5%	124 680	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(207)	(.6%)	164	.5%	421	1.2%	35 175	98.9%	35 553	28.5%	-	-	-
Commercial	92	.4%	149	.7%	158	.7%	21 765	98.2%	22 164	17.8%	-	-	-
Households	1 421	5.5%	1 468	5.7%	1 032	4.0%	21 717	84.7%	25 637	20.6%	-	-	-
Other	349	.8%	233	.6%	387	.9%	40 355	97.7%	41 325	33.1%	-	-	-
Total By Customer Group	1 656	1.3%	2 014	1.6%	1 998	1.6%	119 013	95.5%	124 680	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr R H MALULEKE	015 811 5541
Financial Manager	Mr J SHIVAMBU	015 811 5571

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER LETABA (LIM332)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	278 237	307 899	12 425	4.5%	13 482	4.8%	217 392	70.6%	243 299	79.0%	63 662	86.4%	241.5%
Property rates	9 600	9 600	2 360	24.6%	2 147	22.4%	2 131	22.2%	6 638	69.1%	2 211	102.6%	(3.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	20 412	27 270	2 756	13.5%	2 610	12.8%	2 653	9.7%	8 019	29.4%	3 238	42.6%	(18.1%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	5 573	5 573	1 072	19.2%	1 094	19.6%	1 073	19.3%	3 240	58.1%	984	70.7%	9.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	250	250	34	13.6%	40	16.0%	35	14.1%	109	43.6%	(54)	27.0%	(165.1%)
Interest earned - external investments	4 034	4 034	1 049	26.0%	1 030	25.5%	1 051	26.1%	3 130	77.6%	1 038	75.4%	1.3%
Interest earned - outstanding debtors	7 778	7 778	2 119	27.2%	2 269	29.2%	2 209	28.4%	6 596	84.8%	2 113	79.0%	4.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	376	376	27	7.2%	31	8.1%	31	8.2%	89	23.6%	59	46.7%	(48.1%)
Licences and permits	6 264	6 264	989	15.8%	989	15.8%	800	12.8%	2 778	44.3%	143	48.2%	459.5%
Agency services	1 942	1 942	485	25.0%	117	6.0%	652	33.6%	1 254	64.6%	360	31.3%	81.0%
Transfers recognised - operational	216 514	209 514	790	.4%	1 311	.6%	206 872	98.7%	208 973	99.7%	52 935	92.4%	290.8%
Other own revenue	5 389	35 192	743	13.8%	1 845	34.2%	(116)	(.3%)	2 473	7.0%	634	60.2%	(118.2%)
Gains on disposal of PPE	106	106	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	207 297	204 819	38 318	18.5%	41 587	20.1%	48 198	23.5%	128 103	62.5%	47 667	68.3%	1.1%
Employee related costs	69 730	69 433	16 233	23.3%	16 300	23.4%	16 523	23.8%	49 056	70.7%	15 781	71.6%	4.7%
Remuneration of councillors	18 845	18 845	4 559	24.2%	4 658	24.7%	4 657	24.7%	13 874	73.6%	4 847	74.5%	(3.9%)
Debt impairment	5 574	5 241	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	14 813	14 813	-	-	-	-	11 088	74.9%	11 088	74.9%	11 229	80.8%	(1.3%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	10 038	14 038	3 631	36.2%	2 988	29.8%	2 790	19.9%	9 408	67.0%	1 793	67.1%	55.6%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	10 644	12 380	4 742	44.6%	5 297	49.8%	2 876	23.2%	12 916	104.3%	2 121	71.2%	35.6%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	77 653	70 070	9 151	11.8%	12 345	15.9%	10 189	14.5%	31 685	45.2%	11 896	65.7%	(14.3%)
Loss on disposal of PPE	-	-	-	-	-	-	76	-	76	-	-	-	(100.0%)
Surplus/(Deficit)	70 940	103 079	(25 893)		(28 105)		169 194		115 196		15 996		
Transfers recognised - capital	54 976	61 976	20 817	37.9%	4 683	8.5%	8 530	13.8%	34 030	54.9%	25 081	57.6%	(66.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	17 489	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	143 405	165 055	(5 075)		(23 422)		177 724		149 226		41 077		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	143 405	165 055	(5 075)		(23 422)		177 724		149 226		41 077		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	143 405	165 055	(5 075)		(23 422)		177 724		149 226		41 077		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	143 405	165 055	(5 075)		(23 422)		177 724		149 226		41 077		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	143 405	165 055	36 819	25.7%	29 745	20.7%	13 381	8.1%	79 944	48.4%	38 533	48.3%	(65.3%)
National Government	54 976	53 215	20 817	37.9%	4 810	8.7%	7 439	14.0%	33 066	62.1%	25 083	57.6%	(70.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	54 976	53 215	20 817	37.9%	4 810	8.7%	7 439	14.0%	33 066	62.1%	25 083	57.6%	(70.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	88 429	104 840	16 001	18.1%	24 935	28.2%	5 942	5.7%	46 878	44.7%	13 450	42.7%	(55.8%)
Public contributions and donations	-	7 000	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	143 405	165 055	36 819	25.7%	29 745	20.7%	13 381	8.1%	79 944	48.4%	38 533	48.3%	(65.3%)
Governance and Administration	3 926	4 756	30	.8%	18	.4%	2 045	43.0%	2 093	44.0%	160	18.6%	1 179.9%
Executive & Council	30	30	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	27	27	-	-	4	13.5%	2 039	7 552.9%	2 043	7 566.4%	40	1.0%	4 981.0%
Corporate Services	3 869	4 699	30	.8%	14	.4%	6	.1%	50	1.1%	120	33.0%	(94.9%)
Community and Public Safety	79 678	56 928	7 115	8.9%	9 067	11.4%	5 375	9.4%	21 558	37.9%	2 400	26.9%	124.0%
Community & Social Services	20 850	31 332	4 374	21.0%	5 349	25.7%	2 513	8.0%	12 237	39.1%	648	23.0%	287.9%
Sport And Recreation	50 752	14 199	693	1.4%	3 156	6.2%	2 818	19.8%	6 667	47.0%	1 672	19.6%	68.6%
Public Safety	8 076	11 396	2 048	25.4%	562	7.0%	44	.4%	2 653	23.3%	81	67.9%	(45.9%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	43 406	77 096	28 211	65.0%	19 600	45.2%	5 745	7.5%	53 555	69.5%	35 831	59.4%	(84.0%)
Planning and Development	3 800	2 000	199	5.2%	396	10.4%	(709)	(35.5%)	(114)	(5.7%)	-	61.4%	(100.0%)
Road Transport	39 606	75 096	28 012	70.7%	19 204	48.5%	6 454	8.6%	53 669	71.5%	35 831	59.4%	(82.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	16 395	26 275	1 463	8.9%	1 061	6.5%	216	.8%	2 739	10.4%	142	1.4%	51.9%
Electricity	2 700	13 520	-	-	190	7.0%	216	1.6%	406	3.0%	142	2.3%	51.9%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	5 845	5 845	-	-	-	-	-	-	-	-	-	-	-
Waste Management	7 850	6 910	1 463	18.6%	871	11.1%	-	-	2 334	33.8%	-	1.0%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	326 711	326 711	118 771	36.4%	99 946	30.6%	78 523	24.0%	297 240	91.0%	97 297	95.4%	(19.3%)
Property rates, penalties and collection charges	8 217	8 217	663	8.1%	981	11.9%	686	8.4%	2 331	28.4%	1 300	66.6%	(47.2%)
Service charges	22 242	22 242	2 376	10.7%	2 235	10.0%	2 564	11.5%	7 175	32.3%	2 198	34.4%	16.7%
Other revenue	12 949	12 949	2 279	17.6%	3 150	24.3%	2 135	16.5%	7 564	58.4%	1 296	50.1%	64.7%
Government - operating	216 514	209 514	90 286	41.7%	70 280	32.5%	47 902	22.9%	208 468	99.5%	52 663	93.2%	(9.0%)
Government - capital	54 976	61 976	20 000	36.4%	20 000	36.4%	21 976	35.5%	61 976	100.0%	36 689	142.6%	(40.1%)
Interest	11 812	11 812	3 168	26.8%	3 299	27.9%	3 260	27.6%	9 726	82.3%	3 151	77.7%	3.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(188 505)	(186 028)	(38 318)	20.3%	(54 056)	28.7%	(37 110)	19.9%	(129 484)	69.6%	(37 673)	71.3%	(1.5%)
Suppliers and employees	(188 505)	(186 028)	(38 318)	20.3%	(54 056)	28.7%	(37 110)	19.9%	(129 484)	69.6%	(37 673)	71.3%	(1.5%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	138 206	140 683	80 454	58.2%	45 889	33.2%	41 413	29.4%	167 756	119.2%	59 624	120.9%	(30.5%)
Cash Flow from Investing Activities													
Receipts	17 595	29 768	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	106	106	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	17 489	29 662	-	-	-	-	-	-	-	-	-	-	-
Payments	(141 810)	(159 810)	(36 819)	26.0%	(31 443)	22.2%	(11 682)	7.3%	(79 944)	50.0%	(38 491)	48.3%	(69.7%)
Capital assets	(141 810)	(159 810)	(36 819)	26.0%	(31 443)	22.2%	(11 682)	7.3%	(79 944)	50.0%	(38 491)	48.3%	(69.7%)
Net Cash from/(used) Investing Activities	(124 215)	(130 042)	(36 819)	29.6%	(31 443)	25.3%	(11 682)	9.0%	(79 944)	61.5%	(38 491)	48.3%	(69.7%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	13 991	10 641	43 635	311.9%	14 446	103.3%	29 731	279.4%	87 812	825.2%	21 132	(88.6%)	40.7%
Cash/cash equivalents at the year begin:	9 445	1 234	1 234	13.1%	44 869	475.1%	59 315	4 806.7%	1 234	100.0%	146 154	89.6%	(59.4%)
Cash/cash equivalents at the year end:	23 436	11 875	44 869	191.5%	59 315	253.1%	89 046	749.9%	89 046	749.9%	167 287	713.6%	(46.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 156	6.7%	927	5.4%	511	3.0%	14 540	84.9%	17 134	15.5%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 099	2.6%	932	2.2%	865	2.1%	38 592	93.0%	41 488	37.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	666	1.8%	630	1.7%	591	1.6%	36 123	95.0%	38 009	34.3%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	68	.5%	68	.5%	68	.5%	13 825	98.6%	14 028	12.7%	-	-	-
Total By Income Source	2 988	2.7%	2 557	2.3%	2 034	1.8%	103 080	93.2%	110 658	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	124	3.8%	78	2.4%	74	2.3%	3 012	91.6%	3 289	3.0%	-	-	-
Commercial	420	5.6%	302	4.1%	190	2.5%	6 541	87.8%	7 454	6.7%	-	-	-
Households	2 443	2.4%	2 176	2.2%	1 770	1.8%	93 526	93.6%	99 915	90.3%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 988	2.7%	2 557	2.3%	2 034	1.8%	103 080	93.2%	110 658	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	885	100.0%	-	-	-	-	-	-	885	54.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	733	100.0%	-	-	-	-	-	-	733	45.3%
Total	1 618	100.0%	-	-	-	-	-	-	1 618	100.0%

Contact Details

Municipal Manager	Mrs T G Mashaba	015 309 9246
Financial Manager	Mrs Motjatji Florah Mankgabe	015 309 9246

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER TZANEEN (LIM333)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	1 006 494	1 009 255	336 811	33.5%	238 723	23.7%	227 613	22.6%	803 147	79.6%	181 715	72.5%	25.3%
Property rates	72 000	72 000	20 264	28.1%	20 260	28.1%	20 272	28.2%	60 796	84.4%	12 798	79.7%	58.4%
Property rates - penalties and collection charges	5 000	5 000	1 942	38.8%	1 961	39.2%	2 100	42.0%	6 003	120.1%	860	62.1%	144.2%
Service charges - electricity revenue	491 701	491 701	136 439	27.7%	94 250	19.2%	89 486	18.2%	320 175	65.1%	71 041	60.6%	26.0%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	25 853	25 853	7 102	27.5%	6 942	26.9%	6 869	26.6%	20 913	80.9%	4 408	76.1%	55.8%
Service charges - other	1 327	1 327	1 942	146.3%	841	63.3%	396	29.9%	3 178	239.5%	229	88.7%	73.3%
Rental of facilities and equipment	1 072	1 072	374	34.9%	420	39.1%	423	39.5%	1 217	113.5%	282	92.9%	50.1%
Interest earned - external investments	2 101	2 101	1 047	49.8%	1 917	91.2%	502	23.9%	3 466	165.0%	780	116.9%	(35.7%)
Interest earned - outstanding debtors	12 000	12 000	5 557	46.3%	4 998	41.6%	5 170	43.1%	15 725	131.0%	3 143	88.2%	64.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 805	3 805	730	19.2%	2 404	63.2%	1 570	41.3%	4 704	123.6%	1 448	88.5%	8.4%
Licences and permits	651	651	251	38.6%	200	30.7%	197	30.3%	649	99.6%	131	68.6%	50.2%
Agency services	49 264	49 264	12 873	26.1%	12 004	24.4%	13 251	26.9%	38 128	77.4%	8 576	83.4%	54.5%
Transfers recognised - operational	324 390	333 885	146 796	45.3%	90 263	27.8%	86 060	25.8%	323 119	96.8%	76 721	87.5%	12.2%
Other own revenue	15 200	8 465	1 493	9.8%	2 264	14.9%	1 317	15.6%	5 075	59.9%	1 298	17.4%	1.5%
Gains on disposal of PPE	2 129	2 129	0	-	-	-	-	-	0	-	-	-	-
Operating Expenditure	1 046 702	1 049 698	206 100	19.7%	216 030	20.6%	199 439	19.0%	621 569	59.2%	163 197	50.0%	22.2%
Employee related costs	296 974	296 974	64 015	21.6%	58 511	19.7%	71 757	24.2%	194 282	65.4%	32 713	55.1%	119.4%
Remuneration of councillors	23 036	23 036	5 237	22.7%	5 269	22.9%	6 041	26.2%	16 546	71.8%	3 952	61.1%	52.9%
Debt impairment	24 141	24 141	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	128 784	128 784	-	-	-	-	-	-	-	-	-	-	-
Finance charges	14 876	14 876	403	2.7%	5 422	36.4%	1 319	8.9%	7 143	48.0%	2 005	57.2%	(34.2%)
Bulk purchases	332 500	332 500	80 861	24.3%	72 210	21.7%	61 893	18.6%	214 964	64.7%	92 821	60.8%	(33.3%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	48 736	49 477	9 126	18.7%	11 699	24.0%	13 160	26.6%	33 985	68.7%	3 835	53.6%	243.2%
Transfers and grants	35 673	45 169	13 646	38.3%	5 276	14.8%	8 140	18.0%	27 063	59.9%	4 464	16.4%	82.4%
Other expenditure	141 983	134 742	32 812	23.1%	57 644	40.6%	37 130	27.6%	127 586	94.7%	23 407	85.6%	58.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(40 208)	(40 443)	130 711		22 693		28 174		181 578		18 518		
Transfers recognised - capital	92 307	92 307	45 678	49.5%	31 485	34.1%	80 144	86.8%	157 307	170.4%	33 537	61.6%	139.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	52 099	51 864	176 389		54 178		108 318		338 885		52 055		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	52 099	51 864	176 389		54 178		108 318		338 885		52 055		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	52 099	51 864	176 389		54 178		108 318		338 885		52 055		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	52 099	51 864	176 389		54 178		108 318		338 885		52 055		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	133 688	147 582	40 115	30.0%	42 085	31.5%	28 127	19.1%	110 327	74.8%	26 479	45.3%	6.2%
National Government	92 307	92 307	34 833	37.7%	35 727	38.7%	24 021	26.0%	94 581	102.5%	22 535	52.8%	6.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	92 307	92 307	34 833	37.7%	35 727	38.7%	24 021	26.0%	94 581	102.5%	22 535	52.8%	6.6%
Borrowing	20 000	16 807	2 280	11.4%	2 071	10.4%	(2 140)	(12.7%)	2 211	13.2%	-	-	(100.0%)
Internally generated funds	21 381	38 469	3 002	14.0%	4 286	20.0%	6 246	16.2%	13 535	35.2%	3 943	24.4%	58.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	133 688	147 582	40 115	30.0%	42 085	31.5%	28 127	19.1%	110 327	74.8%	26 479	45.3%	6.2%
Governance and Administration	5 300	5 819	1 066	20.1%	276	5.2%	10	.2%	1 352	23.2%	-	-	(100.0%)
Executive & Council	200	1 143	1 052	525.8%	7	3.4%	-	-	1 058	92.6%	-	-	-
Budget & Treasury Office	200	100	-	-	13	6.5%	10	10.4%	23	23.4%	-	-	(100.0%)
Corporate Services	4 900	4 575	14	.3%	256	5.2%	-	-	270	5.9%	-	-	-
Community and Public Safety	900	1 200	-	-	-	-	-	-	-	-	128	22.1%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	900	900	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	300	-	-	-	-	-	-	-	-	128	22.1%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	97 588	111 564	38 211	39.2%	38 066	39.0%	27 803	24.9%	104 080	93.3%	22 029	48.1%	26.2%
Planning and Development	635	485	1	.2%	-	-	5	1.0%	6	1.3%	-	-	(100.0%)
Road Transport	96 953	111 079	38 210	39.4%	38 066	39.3%	27 798	25.0%	104 074	93.7%	22 029	51.9%	26.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	29 900	29 000	838	2.8%	3 742	12.5%	314	1.1%	4 894	16.9%	4 321	33.7%	(92.7%)
Electricity	29 700	28 900	799	2.7%	3 742	12.6%	314	1.1%	4 855	16.8%	4 321	33.9%	(92.7%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	200	100	39	19.7%	-	-	-	-	39	39.5%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	984 971	984 971	363 516	36.9%	307 155	31.2%	319 779	32.5%	990 450	100.6%	295 026	97.3%	8.4%
Property rates, penalties and collection charges	65 450	65 450	16 102	24.6%	17 769	27.1%	17 658	27.0%	51 529	78.7%	14 621	77.9%	20.8%
Service charges	441 049	441 049	139 485	31.6%	140 818	31.9%	108 044	24.5%	388 346	88.1%	112 930	82.5%	(4.3%)
Other revenue	51 274	51 274	15 455	30.1%	26 820	52.3%	27 873	54.4%	70 149	136.8%	47 887	397.5%	(41.8%)
Government - operating	324 390	324 390	146 796	45.3%	90 263	27.8%	86 060	26.5%	323 119	99.6%	77 677	78.9%	10.8%
Government - capital	92 307	92 307	45 678	49.5%	31 485	34.1%	80 144	86.8%	157 307	170.4%	40 730	106.8%	96.8%
Interest	10 501	10 501	-	-	-	-	-	-	-	-	1 182	14.7%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(865 147)	(865 147)	(309 665)	35.8%	(255 987)	29.6%	(223 862)	25.9%	(789 514)	91.3%	(296 619)	95.8%	(24.5%)
Suppliers and employees	(814 596)	(814 597)	(295 616)	36.3%	(245 170)	30.1%	(214 403)	26.3%	(755 189)	92.7%	(285 907)	102.6%	(25.0%)
Finance charges	(14 877)	(14 876)	(403)	2.7%	(5 541)	37.2%	(1 319)	8.9%	(7 262)	48.8%	(2 283)	59.6%	(42.2%)
Transfers and grants	(35 674)	(35 673)	(13 646)	38.3%	(5 276)	14.8%	(8 140)	22.8%	(27 063)	75.9%	(8 429)	22.1%	(3.4%)
Net Cash from/(used) Operating Activities	119 824	119 825	53 852	44.9%	51 168	42.7%	95 917	80.0%	200 936	167.7%	(1 594)	111.1%	(6 117.9%)
Cash Flow from Investing Activities													
Receipts	(4 914)	(4 914)	(856)	17.4%	-	-	-	-	(856)	17.4%	-	(493.5%)	-
Proceeds on disposal of PPE	2 006	2 006	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(6 920)	(6 920)	(856)	12.4%	-	-	-	-	(856)	12.4%	-	-	-
Payments	(133 688)	(147 582)	(40 115)	30.0%	(42 085)	31.5%	(28 127)	19.1%	(110 327)	74.8%	(23 649)	57.5%	18.9%
Capital assets	(133 688)	(147 582)	(40 115)	30.0%	(42 085)	31.5%	(28 127)	19.1%	(110 327)	74.8%	(23 649)	57.5%	18.9%
Net Cash from/(used) Investing Activities	(138 602)	(152 496)	(40 971)	29.6%	(42 085)	30.4%	(28 127)	18.4%	(111 182)	72.9%	(23 649)	65.9%	18.9%
Cash Flow from Financing Activities													
Receipts	23 000	23 000	221	1.0%	87	.4%	139	.6%	448	1.9%	39	.4%	251.6%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	20 000	20 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 000	3 000	221	7.4%	87	2.9%	139	4.6%	448	14.9%	39	-	251.6%
Payments	(14 879)	(14 879)	(237)	1.6%	(24 880)	167.2%	(2 555)	17.2%	(27 673)	186.0%	(1 894)	47.0%	34.9%
Repayment of borrowing	(14 879)	(14 879)	(237)	1.6%	(24 880)	167.2%	(2 555)	17.2%	(27 673)	186.0%	(1 894)	47.0%	34.9%
Net Cash from/(used) Financing Activities	8 121	8 121	(15)	(.2%)	(24 793)	(305.3%)	(2 417)	(29.8%)	(27 225)	(335.2%)	(1 855)	(14.4%)	30.3%
Net Increase/(Decrease) in cash held	(10 657)	(24 550)	12 865	(120.7%)	(15 710)	147.4%	65 374	(266.3%)	62 529	(254.7%)	(27 097)	12.0%	(341.3%)
Cash/cash equivalents at the year begin:	23 000	55 477	54 369	236.4%	67 235	292.3%	51 525	92.9%	54 369	98.0%	54 224	100.0%	(5.0%)
Cash/cash equivalents at the year end:	12 343	30 927	67 235	544.7%	51 525	417.4%	116 898	378.0%	116 898	378.0%	27 127	152.8%	330.9%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 176	98.8%	27	1.2%	-	-	0	-	2 204	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 176	98.8%	27	1.2%	-	-	0	-	2 204	100.0%

Contact Details

Municipal Manager	Mr Mr SR Monakedi	015 307 8246
Financial Manager	Ms Ms Norah Lion	015 307 8060

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BA-PHALABORWA (LIM334)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	447 425	447 425	105 551	23.6%	100 370	22.4%	87 254	19.5%	293 175	65.5%	95 947	75.3%	(9.1%)
Property rates	106 776	106 776	21 838	20.5%	22 997	21.5%	22 956	21.5%	67 791	63.5%	21 852	74.8%	5.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	116 655	116 655	22 152	19.0%	28 723	24.6%	24 740	21.2%	75 615	64.8%	28 452	70.1%	(13.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	17 029	17 029	3 284	19.3%	3 261	19.2%	3 275	19.2%	9 820	57.7%	3 366	65.2%	(2.7%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	470	470	94	20.0%	66	14.1%	68	14.5%	228	48.5%	95	66.5%	(28.3%)
Interest earned - external investments	506	506	242	47.9%	52	10.2%	42	8.2%	336	66.3%	68	78.3%	(38.9%)
Interest earned - outstanding debtors	76 042	76 042	6 854	9.0%	4 043	5.3%	4 484	5.9%	15 381	20.2%	8 664	48.0%	(48.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	423	423	99	23.3%	138	32.7%	80	19.0%	317	74.9%	132	517.1%	(39.1%)
Licences and permits	11 205	11 205	2 662	23.8%	2 240	20.0%	2 388	21.3%	7 290	65.1%	5 062	82.3%	(52.8%)
Agency services	2 539	2 539	99	3.9%	560	22.1%	597	23.5%	1 256	49.5%	-	-	(100.0%)
Transfers recognised - operational	114 153	114 153	46 678	40.9%	38 099	33.4%	28 087	24.6%	112 864	98.9%	28 025	99.0%	.2%
Other own revenue	1 628	1 628	1 549	95.2%	190	11.7%	538	33.1%	2 277	139.9%	232	48.9%	132.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	476 355	476 355	88 410	18.6%	97 230	20.4%	92 532	19.4%	278 171	58.4%	125 659	59.6%	(26.4%)
Employee related costs	129 304	129 304	28 573	22.1%	29 038	22.5%	30 214	23.4%	87 825	67.9%	29 674	66.3%	1.8%
Remuneration of councillors	13 784	13 784	3 163	22.9%	3 212	23.3%	3 260	23.6%	9 635	69.9%	3 862	83.6%	(15.6%)
Debt impairment	35 525	35 525	-	-	-	-	-	-	-	-	8 222	24.7%	(100.0%)
Depreciation and asset impairment	66 899	66 899	14 871	22.2%	14 949	22.3%	14 949	22.3%	44 769	66.9%	42 687	65.6%	(65.0%)
Finance charges	1 519	1 519	155	10.2%	115	7.6%	175	11.5%	445	29.3%	155	52.0%	12.6%
Bulk purchases	92 259	92 259	21 228	23.0%	21 024	22.8%	21 936	23.8%	64 188	69.6%	26 783	60.4%	(18.1%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	50 055	50 055	8 841	17.7%	11 100	22.2%	7 430	14.8%	27 371	54.7%	13 444	76.1%	(44.7%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	87 009	87 009	11 578	13.3%	17 792	20.4%	14 569	16.7%	43 939	50.5%	831	45.6%	1 652.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(28 930)	(28 930)	17 142		3 140		(5 278)		15 004		(29 712)		
Transfers recognised - capital	29 460	29 460	11 398	38.7%	6 322	21.5%	1 487	5.0%	19 206	65.2%	3 911	55.3%	(62.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	530	530	28 539		9 462		(3 791)		34 210		(25 802)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	530	530	28 539		9 462		(3 791)		34 210		(25 802)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	530	530	28 539		9 462		(3 791)		34 210		(25 802)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	530	530	28 539		9 462		(3 791)		34 210		(25 802)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	48 460	49 768	12 330	25.4%	7 510	15.5%	4 742	9.5%	24 582	49.4%	4 436	50.5%	6.9%
National Government	29 460	29 568	9 998	33.9%	4 598	15.6%	1 304	4.4%	15 900	53.8%	2 202	49.5%	(40.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 460	29 568	9 998	33.9%	4 598	15.6%	1 304	4.4%	15 900	53.8%	2 202	49.5%	(40.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 000	20 200	2 332	12.3%	2 912	15.3%	3 438	17.0%	8 682	43.0%	2 234	54.3%	53.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	48 460	49 768	12 330	25.4%	7 510	15.5%	4 742	9.5%	24 582	49.4%	4 436	50.5%	6.9%
Governance and Administration	6 400	7 600	135	2.1%	126	2.0%	1 563	20.6%	1 824	24.0%	385	35.6%	306.0%
Executive & Council	500	500	129	25.7%	-	-	-	-	129	25.7%	-	-	-
Budget & Treasury Office	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	4 900	6 100	7	.1%	126	2.6%	1 563	25.6%	1 695	27.8%	385	35.6%	306.0%
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	30 460	30 568	9 998	32.8%	4 598	15.1%	3 180	10.4%	17 776	58.2%	1 169	55.5%	171.9%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	30 460	30 568	9 998	32.8%	4 598	15.1%	3 180	10.4%	17 776	58.2%	1 169	55.5%	171.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	11 600	11 600	2 197	18.9%	2 786	24.0%	-	-	4 983	43.0%	2 882	29.7%	(100.0%)
Electricity	11 600	11 600	2 197	18.9%	2 786	24.0%	-	-	4 983	43.0%	2 882	29.7%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	360 240	353 962	109 774	30.5%	98 219	27.3%	95 860	27.1%	303 853	85.8%	96 109	89.9%	(.3%)
Property rates, penalties and collection charges	69 404	47 404	7 954	11.5%	11 368	16.4%	12 437	26.2%	31 759	67.0%	7 482	64.1%	66.2%
Service charges	86 894	144 622	36 226	41.7%	35 546	40.9%	40 467	28.0%	112 239	77.6%	31 393	70.5%	28.9%
Other revenue	10 572	14 472	5 217	49.4%	4 098	38.8%	3 544	24.5%	12 860	88.9%	7 584	127.1%	(53.3%)
Government - operating	114 153	114 045	48 412	42.4%	37 195	32.6%	28 126	24.7%	113 733	99.7%	27 403	98.7%	2.6%
Government - capital	29 460	29 568	11 181	38.0%	9 238	31.4%	9 611	32.5%	30 030	101.6%	21 450	159.1%	(55.2%)
Interest	49 756	3 851	784	1.6%	774	1.6%	1 675	43.5%	3 233	84.0%	797	68.2%	110.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(319 931)	(313 656)	(96 637)	30.2%	(91 819)	28.7%	(90 846)	29.0%	(279 301)	89.0%	(73 130)	77.9%	24.2%
Suppliers and employees	(318 412)	(312 937)	(96 482)	30.3%	(91 703)	28.8%	(90 670)	29.0%	(278 856)	89.1%	(72 975)	77.9%	24.2%
Finance charges	(1 519)	(719)	(155)	10.2%	(115)	7.6%	(175)	24.4%	(445)	61.9%	(155)	63.5%	12.6%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	40 309	40 307	13 138	32.6%	6 401	15.9%	5 014	12.4%	24 553	60.9%	22 979	180.6%	(78.2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(40 160)	(41 460)	(12 363)	30.8%	(8 561)	21.3%	(5 271)	12.7%	(26 196)	63.2%	(5 057)	100.5%	4.2%
Capital assets	(40 160)	(41 460)	(12 363)	30.8%	(8 561)	21.3%	(5 271)	12.7%	(26 196)	63.2%	(5 057)	100.5%	4.2%
Net Cash from/(used) Investing Activities	(40 160)	(41 460)	(12 363)	30.8%	(8 561)	21.3%	(5 271)	12.7%	(26 196)	63.2%	(5 057)	100.5%	4.2%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	149	(1 153)	775	519.1%	(2 160)	(1 447.9%)	(257)	22.3%	(1 643)	142.5%	17 922	(4 650.6%)	(101.4%)
Cash/cash equivalents at the year begin:	1 700	2 414	2 414	142.0%	3 189	187.6%	1 028	42.6%	2 414	100.0%	15 694	100.0%	(93.4%)
Cash/cash equivalents at the year end:	1 849	1 261	3 189	172.4%	1 028	55.6%	771	61.2%	771	61.2%	33 616	2 876.4%	(97.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 730	3.9%	4 883	2.8%	4 349	2.5%	156 368	90.7%	172 330	27.4%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 024	14.1%	4 245	6.6%	1 992	3.1%	48 606	76.1%	63 868	10.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 196	2.2%	937	1.7%	848	1.5%	52 111	94.6%	55 091	8.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 470	1.0%	3 400	1.0%	3 354	1.0%	327 006	97.0%	337 230	53.7%	-	-	-
Total By Income Source	20 420	3.2%	13 465	2.1%	10 544	1.7%	584 091	92.9%	628 520	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 682	5.7%	1 259	4.2%	801	2.7%	25 980	87.4%	29 721	4.7%	-	-	-
Commercial	3 186	3.7%	2 063	2.4%	1 999	2.3%	78 810	91.6%	86 058	13.7%	-	-	-
Households	14 185	2.8%	9 573	1.9%	7 262	1.5%	469 390	93.8%	500 411	79.6%	-	-	-
Other	1 366	11.1%	570	4.6%	482	3.9%	9 911	80.4%	12 329	2.0%	-	-	-
Total By Customer Group	20 420	3.2%	13 465	2.1%	10 544	1.7%	584 091	92.9%	628 520	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 325	39.4%	666	7.9%	1 443	17.1%	2 998	35.6%	8 431	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3 325	39.4%	666	7.9%	1 443	17.1%	2 998	35.6%	8 431	100.0%

Contact Details

Municipal Manager	Ms Moakamela MI	015 780 6301
Financial Manager	Mr Mogano TJ	015 780 6317

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MARULENG (LIM335)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	144 318	170 662	64 737	44.9%	50 922	35.3%	39 321	23.0%	154 980	90.8%	37 627	61.7%	4.5%
Property rates	31 587	58 321	21 628	68.5%	16 679	52.8%	11 287	19.4%	49 593	85.0%	7 730	73.7%	46.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 695	3 021	768	28.5%	751	27.9%	776	25.7%	2 295	76.0%	670	80.4%	15.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	313	321	81	25.8%	78	24.9%	114	35.7%	273	85.2%	74	74.9%	54.2%
Interest earned - external investments	4 485	5 038	1 506	33.6%	1 159	25.8%	1 275	25.3%	3 940	78.2%	883	72.2%	44.4%
Interest earned - outstanding debtors	328	200	111	34.0%	(52)	(15.8%)	60	30.1%	120	59.9%	230	66.1%	(73.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	316	316	83	26.4%	-	-	(20)	(6.2%)	64	20.1%	103	68.7%	(119.1%)
Licences and permits	3 034	3 034	890	29.3%	257	8.5%	933	30.7%	2 079	68.5%	687	78.2%	35.9%
Agency services	2 197	2 197	688	31.3%	521	23.7%	800	36.4%	2 009	91.4%	952	79.8%	(15.9%)
Transfers recognised - operational	94 154	94 154	38 621	41.0%	31 083	33.0%	23 563	25.0%	93 267	99.1%	24 316	54.7%	(3.1%)
Other own revenue	1 509	1 560	360	23.9%	447	29.6%	533	34.2%	1 341	86.0%	1 983	213.6%	(73.1%)
Gains on disposal of PPE	3 700	2 500	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	148 303	169 125	23 770	16.0%	23 438	15.8%	27 131	16.0%	74 339	44.0%	22 494	49.8%	20.6%
Employee related costs	50 489	51 688	12 224	24.2%	12 680	25.1%	12 279	23.8%	37 183	71.9%	10 748	66.1%	14.2%
Remuneration of councillors	9 832	9 321	2 210	22.5%	2 135	21.7%	2 248	24.1%	6 592	70.7%	2 319	70.2%	(3.1%)
Debt impairment	4 550	13 404	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	33 080	36 080	-	-	-	-	-	-	-	-	-	-	-
Finance charges	74	74	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	940	1 332	348	37.0%	107	11.4%	214	16.1%	669	50.3%	242	35.4%	(11.7%)
Other Materials	3 374	3 324	504	14.9%	551	16.3%	643	19.4%	1 698	51.1%	382	107.4%	68.5%
Contracted services	8 244	7 284	1 672	20.3%	1 534	18.6%	1 849	25.4%	5 054	69.4%	1 946	66.6%	(5.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	37 391	37 528	6 812	18.2%	6 432	17.2%	9 899	26.4%	23 142	61.7%	6 856	60.2%	44.4%
Loss on disposal of PPE	328	9 090	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 985)	1 537	40 968		27 485		12 189		80 641		15 133		
Transfers recognised - capital	47 918	49 660	13 653	28.5%	9 057	18.9%	11 159	22.5%	33 869	68.2%	1 860	85.3%	499.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	43 933	51 197	54 620		36 541		23 349		114 511		16 993		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	43 933	51 197	54 620		36 541		23 349		114 511		16 993		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	43 933	51 197	54 620		36 541		23 349		114 511		16 993		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	43 933	51 197	54 620		36 541		23 349		114 511		16 993		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	81 666	84 329	19 328	23.7%	9 374	11.5%	11 629	13.8%	40 332	47.8%	2 784	37.1%	317.7%
National Government	47 918	49 660	13 653	28.5%	9 057	18.9%	11 159	22.5%	33 869	68.2%	880	63.8%	1 167.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	47 918	49 660	13 653	28.5%	9 057	18.9%	11 159	22.5%	33 869	68.2%	880	63.8%	1 167.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	33 748	34 669	5 675	16.8%	318	.9%	470	1.4%	6 462	18.6%	1 904	14.1%	(75.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	81 666	84 329	19 328	23.7%	9 374	11.5%	11 629	13.8%	40 332	47.8%	2 784	37.1%	317.7%
Governance and Administration	8 666	8 941	760	8.8%	-	-	18	.2%	777	8.7%	75	15.5%	(76.5%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	8 666	8 941	760	8.8%	-	-	18	.2%	777	8.7%	75	15.5%	(76.5%)
Community and Public Safety	41 256	43 616	7 576	18.4%	8 623	20.9%	5 861	13.4%	22 060	50.6%	1 630	37.8%	259.6%
Community & Social Services	12 307	12 924	2 151	17.5%	1 288	10.5%	1 108	8.6%	4 546	35.2%	-	33.2%	(100.0%)
Sport And Recreation	28 449	30 191	5 425	19.1%	7 336	25.8%	4 753	15.7%	17 514	58.0%	1 630	42.2%	191.7%
Public Safety	500	500	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	31 744	30 572	10 992	34.6%	751	2.4%	5 751	18.8%	17 494	57.2%	1 080	48.2%	432.5%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	31 744	30 572	10 992	34.6%	751	2.4%	5 751	18.8%	17 494	57.2%	1 080	48.2%	432.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	1 200	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	1 200	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	166 602	173 637	70 411	42.3%	41 565	24.9%	50 042	28.8%	162 018	93.3%	58 665	103.2%	(14.7%)
Property rates, penalties and collection charges	29 087	33 754	6 975	24.0%	10 343	35.6%	6 547	19.4%	23 865	70.7%	4 884	51.2%	34.1%
Service charges	2 145	4 543	1 517	70.7%	651	30.3%	267	5.9%	2 434	53.6%	536	58.6%	(50.2%)
Other revenue	7 313	6 480	5 508	75.3%	2 324	31.8%	4 144	63.9%	11 975	184.8%	4 025	464.5%	2.9%
Government - operating	94 154	94 154	40 129	42.6%	26 411	28.1%	23 132	24.6%	89 672	95.2%	25 421	99.5%	(9.0%)
Government - capital	29 418	29 418	14 711	50.0%	-	-	14 707	50.0%	29 418	100.0%	22 830	151.2%	(35.6%)
Interest	4 485	5 288	1 572	35.0%	1 836	40.9%	1 245	23.5%	4 653	88.0%	969	69.1%	28.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(109 088)	(110 168)	(24 395)	22.4%	(27 900)	25.6%	(25 564)	23.2%	(77 859)	70.7%	(23 078)	66.4%	10.8%
Suppliers and employees	(109 014)	(110 093)	(24 395)	22.4%	(27 900)	25.6%	(25 564)	23.2%	(77 859)	70.7%	(23 078)	66.5%	10.8%
Finance charges	(74)	(74)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	57 514	63 469	46 017	80.0%	13 665	23.8%	24 477	38.6%	84 159	132.6%	35 588	164.8%	(31.2%)
Cash Flow from Investing Activities													
Receipts	3 700	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	3 700	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(68 884)	(70 884)	(16 997)	24.7%	(9 253)	13.4%	(12 487)	17.6%	(38 737)	54.6%	(7 104)	44.9%	75.8%
Capital assets	(68 884)	(70 884)	(16 997)	24.7%	(9 253)	13.4%	(12 487)	17.6%	(38 737)	54.6%	(7 104)	44.9%	75.8%
Net Cash from/(used) Investing Activities	(65 184)	(70 884)	(16 997)	26.1%	(9 253)	14.2%	(12 487)	17.6%	(38 737)	54.6%	(7 104)	44.9%	75.8%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(7 670)	(7 415)	29 020	(378.4%)	4 411	(57.5%)	11 990	(161.7%)	45 422	(612.6%)	28 484	(395.3%)	(57.9%)
Cash/cash equivalents at the year begin:	18 052	89 543	89 543	496.0%	118 563	656.8%	122 974	137.3%	89 543	100.0%	83 366	118.2%	47.5%
Cash/cash equivalents at the year end:	10 382	82 128	118 563	1 142.0%	122 974	1 184.5%	134 965	164.3%	134 965	164.3%	111 850	619.6%	20.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	300	23.8%	216	17.1%	78	6.2%	667	52.9%	1 261	2.3%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 125	9.7%	4 629	8.8%	3 931	7.4%	39 117	74.1%	52 802	94.6%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	32	15.1%	26	12.1%	12	5.4%	144	67.4%	214	.4%	-	-	-
Receivables from Exchange Transactions - Waste Management	243	14.0%	232	13.4%	146	8.4%	1 113	64.2%	1 734	3.1%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	19	7.2%	14	5.3%	11	4.1%	216	83.3%	260	.5%	-	-	-
Interest on Arrear Debtor Accounts	-	-	33	3.7%	26	3.0%	818	93.3%	877	1.6%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(286)	21.5%	(192)	14.5%	(383)	28.9%	(466)	35.1%	(1 328)	(2.4%)	-	-	-
Total By Income Source	5 434	9.7%	4 957	8.9%	3 820	6.8%	41 609	74.5%	55 820	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 284	10.1%	1 187	9.4%	790	6.2%	9 406	74.3%	12 666	22.7%	-	-	-
Commercial	1 942	7.6%	1 886	7.4%	2 012	7.9%	19 749	77.2%	25 589	45.8%	-	-	-
Households	2 118	12.9%	1 755	10.7%	911	5.5%	11 662	70.9%	16 445	29.5%	-	-	-
Other	90	8.0%	129	11.6%	108	9.6%	793	70.8%	1 120	2.0%	-	-	-
Total By Customer Group	5 434	9.7%	4 957	8.9%	3 820	6.8%	41 609	74.5%	55 820	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	84	45.0%	-	-	3	1.6%	99	53.5%	186	100.0%
Total	84	45.0%	-	-	3	1.6%	99	53.5%	186	100.0%

Contact Details

Municipal Manager	Mr Chaamano Madidimalo	015 793 2409
Financial Manager	Mr Eadie Makamu	015 793 2409

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOPANI (DC33)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	955 064	206 628	20 161	2.1%	189 764	19.9%	172 015	83.2%	381 940	184.8%	221 818	85.5%	(22.5%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	197 193	206 628	12 376	6.3%	14 846	7.5%	-	-	27 222	13.2%	41 442	62.9%	(100.0%)
Service charges - sanitation revenue	40 527	-	2 336	5.8%	1 760	4.3%	-	-	4 096	-	6 060	50.0%	(100.0%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	200	-	41	20.4%	25	12.7%	-	-	66	-	33	16.5%	(100.0%)
Rental of facilities and equipment	54	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	10 300	-	1 533	14.9%	887	8.6%	346	-	2 766	-	3 282	84.9%	(89.5%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	8 395	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	705 950	-	3 904	.6%	172 132	24.4%	171 658	-	347 694	-	161 974	99.5%	6.0%
Other own revenue	840	-	(29)	(3.4%)	113	13.4%	11	-	95	-	632	1.7%	(98.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 063 921	790 375	139 356	13.1%	158 620	14.9%	160 869	20.4%	458 846	58.1%	279 949	64.7%	(42.5%)
Employee related costs	367 641	324 488	76 204	20.7%	71 958	19.6%	87 143	26.9%	235 305	72.5%	72 434	55.8%	20.3%
Remuneration of councillors	13 297	-	2 946	22.2%	2 754	20.7%	1 833	-	7 533	-	3 336	70.5%	(45.1%)
Debt impairment	23 582	23 399	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	184 688	183 828	-	-	14 739	8.0%	29 155	15.9%	43 894	23.9%	43 313	71.3%	(32.7%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	175 887	7 000	2 459	1.4%	1 258	.7%	-	-	3 717	53.1%	39 091	81.6%	(100.0%)
Other Materials	94 737	121 718	18 118	19.1%	19 292	20.4%	9 921	8.2%	47 331	38.9%	85 534	79.6%	(88.4%)
Contracted services	23 224	30 000	20 541	88.4%	2 174	9.4%	5 537	18.5%	28 252	94.2%	2 991	83.6%	85.1%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	180 865	99 942	19 088	10.6%	46 445	25.7%	27 282	27.3%	92 815	92.9%	33 250	50.6%	(17.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(108 857)	(583 747)	(119 195)		31 144		11 145		(76 906)		(58 131)		
Transfers recognised - capital	440 956	-	26 269	6.0%	34 931	7.9%	23 697	-	84 897	-	53 504	40.5%	(55.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	332 099	(583 747)	(92 926)		66 075		34 842		7 991		(4 627)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	332 099	(583 747)	(92 926)		66 075		34 842		7 991		(4 627)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	332 099	(583 747)	(92 926)		66 075		34 842		7 991		(4 627)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	332 099	(583 747)	(92 926)		66 075		34 842		7 991		(4 627)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	449 284	524 458	67 884	15.1%	101 325	22.6%	5 841	1.1%	175 050	33.4%	41 980	32.9%	(86.1%)
National Government	440 956	288 907	67 837	15.4%	101 151	22.9%	-	-	168 988	58.5%	41 639	40.6%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	440 956	288 907	67 837	15.4%	101 151	22.9%	-	-	168 988	58.5%	41 639	34.8%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 328	235 551	47	.6%	174	2.1%	-	-	221	.1%	341	6.8%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	5 841	-	5 841	-	-	-	(100.0%)
Capital Expenditure Standard Classification	449 284	524 458	67 884	15.1%	101 325	22.6%	5 841	1.1%	175 050	33.4%	41 980	32.9%	(86.1%)
Governance and Administration	5 416	234 804	47	.9%	157	2.9%	-	-	204	.1%	341	2.9%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	500	750	47	9.3%	137	27.4%	-	-	184	24.5%	136	55.1%	(100.0%)
Corporate Services	4 916	234 054	-	-	20	.4%	-	-	20	-	205	1.8%	(100.0%)
Community and Public Safety	2 912	747	-	-	16	.6%	-	-	16	2.2%	-	-	-
Community & Social Services	60	60	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 852	687	-	-	16	.6%	-	-	16	2.4%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	440 956	288 907	67 837	15.4%	101 151	22.9%	5 841	2.0%	174 829	60.5%	41 639	38.7%	(86.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	409 374	264 428	65 182	15.9%	94 661	23.1%	5 841	2.2%	165 685	62.7%	34 672	38.5%	(83.2%)
Waste Water Management	31 582	24 479	2 655	8.4%	6 489	20.5%	-	-	9 144	37.4%	6 967	39.9%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	1 272 635	831 426	328 776	25.8%	233 568	18.4%	395 129	47.5%	957 473	115.2%	171 573	87.0%	130.3%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	114 535	114 336	2 097	1.8%	-	-	8 658	7.6%	10 755	9.4%	33	-	26 076.3%
Other revenue	894	840	61	6.8%	138	15.5%	123	14.7%	322	38.3%	632	4.5%	(80.5%)
Government - operating	705 950	705 950	313 295	44.4%	227 039	32.2%	175 730	24.9%	716 063	101.4%	161 917	91.7%	8.5%
Government - capital	440 956	-	10 507	2.4%	4 877	1.1%	208 500	-	223 884	-	5 708	85.7%	3 552.7%
Interest	10 300	10 300	2 817	27.3%	1 514	14.7%	2 117	20.6%	6 449	62.6%	3 282	28.8%	(35.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(708 969)	(783 004)	(272 108)	38.4%	(198 294)	28.0%	(139 495)	17.8%	(609 897)	77.9%	(401 950)	88.9%	(65.3%)
Suppliers and employees	(708 969)	(783 004)	(272 108)	38.4%	(198 294)	28.0%	(139 491)	17.8%	(609 893)	77.9%	(401 950)	88.9%	(65.3%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	(4)	-	(4)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	563 666	48 422	56 668	10.1%	35 274	6.3%	255 634	527.9%	347 576	717.8%	(230 377)	77.5%	(211.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(449 284)	-	(65 605)	14.6%	(126 273)	28.1%	(104 898)	-	(296 776)	-	(53 701)	36.1%	95.3%
Capital assets	(449 284)	-	(65 605)	14.6%	(126 273)	28.1%	(104 898)	-	(296 776)	-	(53 701)	36.1%	95.3%
Net Cash from/(used) Investing Activities	(449 284)	-	(65 605)	14.6%	(126 273)	28.1%	(104 898)	-	(296 776)	-	(53 701)	36.1%	95.3%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	114 382	48 422	(8 937)	(7.8%)	(90 999)	(79.6%)	150 735	311.3%	50 800	104.9%	(284 078)	1.0%	(153.1%)
Cash/cash equivalents at the year begin:	7 855	7 855	16 804	213.9%	7 867	100.2%	(83 132)	(1 058.3%)	16 804	213.9%	289 864	9.4%	(128.7%)
Cash/cash equivalents at the year end:	122 237	56 277	7 867	6.4%	(83 132)	(68.0%)	67 604	120.1%	67 604	120.1%	5 786	(4.8%)	1 068.4%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - I Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	15 408	2.7%	13 398	2.4%	11 177	2.0%	522 294	92.9%	562 277	92.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	28 767	59.7%	12 058	25.0%	3 356	7.0%	3 970	8.2%	48 150	7.9%
Total	44 175	7.2%	25 456	4.2%	14 533	2.4%	526 264	86.2%	610 427	100.0%

Contact Details

Municipal Manager	Mr Shithangu Dumisani David (Acting)	015 811 6300
Financial Manager	Mr Kgatla Quiet	015 811 6300

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MUSINA (LIM341)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	252 510	284 704	59 620	23.6%	58 278	23.1%	51 055	17.9%	168 954	59.3%	51 133	76.7%	(.2%)
Property rates	15 016	15 640	6 368	42.4%	3 200	21.3%	3 198	20.4%	12 767	81.6%	2 727	78.2%	17.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	88 865	92 806	12 364	13.9%	13 391	15.1%	15 673	16.9%	41 428	44.6%	22 453	72.2%	(30.2%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	13 546	13 928	4 642	34.3%	3 508	25.9%	3 670	26.3%	11 820	84.9%	3 209	71.6%	14.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	855	552	273	31.9%	273	31.9%	217	39.4%	763	138.2%	214	77.7%	1.4%
Interest earned - external investments	583	897	33	5.7%	42	7.2%	114	12.7%	189	21.1%	38	20.0%	203.3%
Interest earned - outstanding debtors	2 085	1 852	574	27.5%	599	28.7%	187	10.1%	1 360	73.4%	643	67.8%	(70.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 923	1 790	224	11.6%	159	8.3%	814	45.5%	1 196	66.8%	766	144.1%	6.2%
Licences and permits	4 870	3 770	713	14.6%	529	10.9%	1 305	34.6%	2 547	67.5%	3 840	222.4%	(66.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	97 852	117 852	32 311	33.0%	35 029	35.8%	23 200	19.7%	90 540	76.8%	11 934	99.3%	94.4%
Other own revenue	2 816	2 617	819	29.1%	241	8.5%	836	32.0%	1 896	72.5%	1 341	61.1%	(37.6%)
Gains on disposal of PPE	24 099	33 000	1 299	5.4%	1 308	5.4%	1 841	5.6%	4 448	13.5%	3 968	36.5%	(53.6%)
Operating Expenditure	251 260	283 454	48 120	19.2%	78 690	31.3%	91 750	32.4%	218 560	77.1%	51 886	64.7%	76.8%
Employee related costs	97 306	100 990	27 419	28.2%	28 214	29.0%	28 214	27.9%	83 847	83.0%	33 661	87.2%	(16.2%)
Remuneration of councillors	4 192	9 011	1 629	38.8%	1 742	41.6%	2 556	28.4%	5 926	65.8%	1 083	75.1%	136.1%
Debt impairment	558	558	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	28 500	28 500	4 253	14.9%	6 379	22.4%	6 379	22.4%	17 010	59.7%	-	-	(100.0%)
Finance charges	1 938	-	-	-	-	-	-	-	-	-	759	41.3%	(100.0%)
Bulk purchases	66 000	74 795	1 762	2.7%	23 074	35.0%	26 286	35.1%	51 121	68.3%	22 059	61.4%	19.2%
Other Materials	6 729	6 729	-	-	1 796	26.7%	1 573	23.4%	3 369	50.1%	-	-	(100.0%)
Contracted services	10 777	11 318	291	2.7%	814	7.5%	7 939	70.1%	9 043	79.9%	859	30.6%	823.9%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	35 260	51 553	12 767	36.2%	16 673	47.3%	18 803	36.5%	48 243	93.6%	(6 535)	87.1%	(387.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 250	1 250	11 500		(20 412)		(40 694)		(49 606)		(752)		
Transfers recognised - capital	38 814	38 814	2 000	5.2%	22 456	57.9%	14 358	37.0%	38 814	100.0%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	40 064	40 064	13 500		2 044		(26 336)		(10 792)		(752)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	40 064	40 064	13 500		2 044		(26 336)		(10 792)		(752)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	40 064	40 064	13 500		2 044		(26 336)		(10 792)		(752)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	40 064	40 064	13 500		2 044		(26 336)		(10 792)		(752)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	40 064	40 064	1 454	3.6%	2 844	7.1%	12 462	31.1%	16 760	41.8%	2 815	62.7%	342.7%
National Government	38 814	38 814	1 454	3.7%	2 844	7.3%	12 462	32.1%	16 760	43.2%	2 815	74.9%	342.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	38 814	38 814	1 454	3.7%	2 844	7.3%	12 462	32.1%	16 760	43.2%	2 815	74.9%	342.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 250	1 250	-	-	-	-	-	-	-	-	-	13.5%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	40 064	40 064	1 454	3.6%	2 844	7.1%	12 462	31.1%	16 760	41.8%	2 815	62.7%	342.7%
Governance and Administration	1 250	1 250	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	1 250	1 250	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	15 728	15 728	1 248	7.9%	2 387	15.2%	3 546	22.5%	7 181	45.7%	-	-	(100.0%)
Community & Social Services	9 120	9 120	-	-	-	-	1 921	21.1%	1 921	21.1%	-	-	(100.0%)
Sport And Recreation	6 608	6 608	1 248	18.9%	2 387	36.1%	1 625	24.6%	5 260	79.6%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 086	20 086	205	1.0%	457	2.3%	8 916	44.4%	9 579	47.7%	2 815	291.4%	216.8%
Planning and Development	2 530	20 086	205	8.1%	245	9.7%	3 046	15.2%	3 496	17.4%	2 815	291.4%	8.2%
Road Transport	17 556	-	-	-	212	1.2%	5 871	-	6 082	-	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-
Electricity	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	291 324	270 486	68 088	23.4%	87 979	30.2%	96 394	35.6%	252 461	93.3%	66 169	85.3%	45.7%
Property rates, penalties and collection charges	15 016	13 138	4 339	28.9%	2 211	14.7%	2 446	18.6%	8 996	68.5%	2 860	85.4%	(14.4%)
Service charges	102 411	89 656	26 705	26.1%	26 612	26.0%	26 906	30.0%	80 223	89.5%	27 314	78.9%	(1.5%)
Other revenue	34 563	8 369	2 126	6.2%	1 030	3.0%	29 182	348.7%	32 338	386.4%	15 247	130.7%	91.4%
Government - operating	97 852	117 853	34 311	35.1%	36 029	36.8%	23 200	19.7%	93 540	79.4%	12 267	81.7%	89.1%
Government - capital	38 814	38 814	-	-	21 456	55.3%	14 358	37.0%	35 814	92.3%	7 766	43.3%	84.9%
Interest	2 668	2 656	607	22.8%	641	24.0%	301	11.3%	1 549	58.3%	716	59.2%	(58.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(247 660)	(254 392)	(67 637)	27.3%	(83 492)	33.7%	(83 652)	32.9%	(234 780)	92.3%	(45 893)	84.4%	82.3%
Suppliers and employees	(245 722)	(252 454)	(67 637)	27.5%	(83 492)	34.0%	(83 652)	33.1%	(234 780)	93.0%	(45 781)	84.9%	82.7%
Finance charges	(1 938)	(1 938)	-	-	-	-	-	-	-	-	(111)	19.5%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	43 664	16 094	452	1.0%	4 488	10.3%	12 741	79.2%	17 681	109.9%	20 276	94.6%	(37.2%)
Cash Flow from Investing Activities													
Receipts	-	33 001	1 299	-	1 308	-	1 841	5.6%	4 448	13.5%	3 848	-	(52.2%)
Proceeds on disposal of PPE	-	33 001	1 299	-	1 308	-	1 841	5.6%	4 448	13.5%	3 848	-	(52.2%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(38 814)	(38 814)	(1 454)	3.7%	(2 844)	7.3%	(12 462)	32.1%	(16 760)	43.2%	(2 815)	63.0%	342.7%
Capital assets	(38 814)	(38 814)	(1 454)	3.7%	(2 844)	7.3%	(12 462)	32.1%	(16 760)	43.2%	(2 815)	63.0%	342.7%
Net Cash from/(used) Investing Activities	(38 814)	(5 813)	(155)	.4%	(1 536)	4.0%	(10 621)	182.7%	(12 312)	211.8%	1 033	(1.5%)	(1 128.4%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(8 200)	(8 200)	-	-	(2 881)	35.1%	(1 595)	19.5%	(4 476)	54.6%	-	-	(100.0%)
Repayment of borrowing	(8 200)	(8 200)	-	-	(2 881)	35.1%	(1 595)	19.5%	(4 476)	54.6%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(8 200)	(8 200)	-	-	(2 881)	35.1%	(1 595)	19.5%	(4 476)	54.6%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(3 350)	2 081	297	(8.9%)	71	(2.1%)	525	25.2%	893	42.9%	21 309	(751.3%)	(97.5%)
Cash/cash equivalents at the year begin:	4 389	785	785	17.9%	1 082	24.6%	1 153	146.8%	785	100.0%	293	10.8%	293.6%
Cash/cash equivalents at the year end:	1 039	2 866	1 082	104.1%	1 153	110.9%	1 678	58.5%	1 678	58.5%	21 602	492.1%	(92.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 567	5.1%	1 766	1.1%	16 303	9.8%	140 326	84.0%	166 962	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	8 567	5.1%	1 766	1.1%	16 303	9.8%	140 326	84.0%	166 962	100.0%

Contact Details

Municipal Manager	Mr Nathanel Tshiwanammbi	015 534 6116
Financial Manager	Ms Vhutshilo Jane Tshikundamalema	015 534 6212

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: THULAMELA (LIM343)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	704 217	704 217	206 883	29.4%	156 388	22.2%	129 215	18.3%	492 487	69.9%	409 160	123.1%	(68.4%)
Property rates	56 756	56 756	12 770	22.5%	12 545	22.1%	12 536	22.1%	37 851	66.7%	(16 222)	91.7%	(177.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	21 184	21 184	12 609	59.5%	13 375	63.1%	13 647	64.4%	39 632	187.1%	11 983	234.8%	13.9%
Service charges - other	37 460	37 460	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	700	700	167	23.8%	167	23.9%	97	13.8%	431	61.5%	125	72.9%	(22.8%)
Interest earned - external investments	32 000	32 000	5 763	18.0%	6 280	19.6%	7 129	22.3%	19 171	59.9%	5 668	68.3%	25.8%
Interest earned - outstanding debtors	21 700	21 700	5 898	27.2%	5 688	26.2%	5 899	27.2%	17 485	80.6%	5 208	76.4%	13.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	13 000	13 000	164	1.3%	632	4.9%	245	1.9%	1 040	8.0%	261	9.8%	(6.2%)
Licences and permits	392	392	3 984	1 016.4%	3 786	965.7%	2 863	730.3%	10 632	2 712.3%	2 969	-	(3.6%)
Agency services	15 000	15 000	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	406 232	406 232	160 650	39.5%	112 377	27.7%	84 283	20.7%	357 310	88.0%	387 146	138.8%	(78.2%)
Other own revenue	98 793	98 793	4 878	4.9%	1 539	1.6%	2 518	2.5%	8 934	9.0%	12 024	110.9%	(79.1%)
Gains on disposal of PPE	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	612 848	612 848	78 106	12.7%	95 248	15.5%	75 598	12.3%	248 951	40.6%	137 593	64.2%	(45.1%)
Employee related costs	223 804	223 804	51 558	23.0%	50 419	22.5%	49 274	22.0%	151 250	67.6%	47 765	68.9%	3.2%
Remuneration of councillors	26 560	26 560	6 130	23.1%	6 513	24.5%	7 053	26.6%	19 696	74.2%	6 841	72.2%	3.1%
Debt impairment	82 000	82 000	-	-	-	-	-	-	-	-	13 067	56.1%	(100.0%)
Depreciation and asset impairment	74 376	74 376	-	-	-	-	-	-	-	-	13 810	17.9%	(100.0%)
Finance charges	500	500	-	-	144	28.8%	113	22.6%	257	51.3%	-	.4%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	2 051	80.1%	(100.0%)
Contracted services	2 300	2 300	371	16.1%	555	24.1%	665	28.9%	1 591	69.2%	1 419	50.8%	(53.1%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	203 307	203 307	20 047	9.9%	37 617	18.5%	17 788	8.7%	75 452	37.1%	52 640	77.5%	(66.2%)
Loss on disposal of PPE	-	-	-	-	-	-	705	-	705	-	-	-	(100.0%)
Surplus/(Deficit)	91 369	91 369	128 777		61 141		53 618		243 536		271 567		
Transfers recognised - capital	110 661	110 661	-	-	-	-	-	-	-	-	106 792	69.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	202 030	202 030	128 777		61 141		53 618		243 536		378 359		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	202 030	202 030	128 777		61 141		53 618		243 536		378 359		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	202 030	202 030	128 777		61 141		53 618		243 536		378 359		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	202 030	202 030	128 777		61 141		53 618		243 536		378 359		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	202 030	202 030	39 932	19.8%	29 466	14.6%	19 890	9.8%	89 288	44.2%	46 654	52.5%	(57.4%)
National Government	110 661	110 661	13 336	12.1%	1 175	1.1%	9 875	8.9%	24 386	22.0%	32 962	77.3%	(70.0%)
Provincial Government	-	-	-	-	17 683	-	-	-	17 683	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	110 661	110 661	13 336	12.1%	18 858	17.0%	9 875	8.9%	42 069	38.0%	32 962	77.3%	(70.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	91 369	91 369	26 596	29.1%	10 608	11.6%	10 015	11.0%	47 220	51.7%	13 692	28.7%	(26.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	202 030	202 030	39 932	19.8%	29 466	14.6%	19 890	9.8%	89 288	44.2%	46 654	52.5%	(57.4%)
Governance and Administration	2 980	2 980	-	-	409	13.7%	28	.9%	436	14.6%	1 419	30.3%	(98.1%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	2 980	2 980	-	-	409	13.7%	28	.9%	436	14.6%	1 419	30.3%	(98.1%)
Community and Public Safety	33 050	33 050	4 022	12.2%	1 438	4.4%	1 182	3.6%	6 642	20.1%	4 652	39.2%	(74.6%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	21 500	21 500	4 003	18.6%	1 329	6.2%	767	3.6%	6 100	28.4%	1 765	21.2%	(56.5%)
Public Safety	1 500	1 500	-	-	-	-	-	-	-	-	0	1.0%	(100.0%)
Housing	10 050	10 050	19	.2%	109	1.1%	415	4.1%	543	5.4%	2 887	73.7%	(85.6%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	159 100	159 100	35 910	22.6%	27 620	17.4%	16 980	10.7%	80 509	50.6%	40 583	55.1%	(58.2%)
Planning and Development	3 100	3 100	-	-	-	-	405	13.1%	405	13.1%	-	17.3%	(100.0%)
Road Transport	156 000	156 000	35 910	23.0%	27 620	17.7%	16 575	10.6%	80 104	51.3%	40 583	55.5%	(59.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	6 900	6 900	-	-	-	-	1 701	24.6%	1 701	24.6%	-	7.9%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	6 900	6 900	-	-	-	-	1 701	24.6%	1 701	24.6%	-	7.9%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	625 831	625 831	201 392	32.2%	227 737	36.4%	211 077	33.7%	640 206	102.3%	212 338	93.6%	(.6%)
Property rates, penalties and collection charges	20 793	20 793	7 378	35.5%	6 059	29.1%	8 634	41.5%	22 071	106.1%	5 071	98.2%	70.2%
Service charges	23 384	23 384	4 474	19.1%	3 939	16.8%	6 004	25.7%	14 417	61.7%	4 396	69.8%	36.6%
Other revenue	49 856	49 856	22 797	45.7%	14 254	28.6%	36 294	72.8%	73 345	147.1%	35 686	95.2%	1.7%
Government - operating	398 457	398 457	160 650	40.3%	140 221	35.2%	114 497	28.7%	415 368	104.2%	116 945	98.5%	(2.1%)
Government - capital	94 661	94 661	-	-	56 711	59.9%	37 950	40.1%	94 661	100.0%	44 274	87.0%	(14.3%)
Interest	38 680	38 680	6 092	15.8%	6 553	16.9%	7 699	19.9%	20 344	52.6%	5 966	51.7%	29.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(419 411)	(419 411)	(226 046)	53.9%	(120 702)	28.8%	(130 610)	31.1%	(477 358)	113.8%	(138 329)	79.0%	(5.6%)
Suppliers and employees	(419 411)	(419 411)	(226 046)	53.9%	(120 558)	28.7%	(130 497)	31.1%	(477 101)	113.8%	(138 329)	79.3%	(5.7%)
Finance charges	-	-	-	-	(144)	-	(113)	-	(257)	-	-	.3%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	206 421	206 421	(24 654)	(11.9%)	107 035	51.9%	80 467	39.0%	162 848	78.9%	74 009	105.2%	8.7%
Cash Flow from Investing Activities													
Receipts	1 000	1 000	-	-	-	-	-	-	-	-	-	(10 000.0%)	-
Proceeds on disposal of PPE	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(201 830)	(201 830)	(39 932)	19.8%	(29 466)	14.6%	(19 890)	9.9%	(89 288)	44.2%	(46 654)	52.4%	(57.4%)
Capital assets	(201 830)	(201 830)	(39 932)	19.8%	(29 466)	14.6%	(19 890)	9.9%	(89 288)	44.2%	(46 654)	52.4%	(57.4%)
Net Cash from/(used) Investing Activities	(200 830)	(200 830)	(39 932)	19.9%	(29 466)	14.7%	(19 890)	9.9%	(89 288)	44.5%	(46 654)	84.7%	(57.4%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	5 591	5 591	(64 586)	(1 155.3%)	77 569	1 387.5%	60 577	1 083.6%	73 560	1 315.8%	27 355	146.5%	121.4%
Cash/cash equivalents at the year begin:	200 000	200 000	449 452	224.7%	384 866	192.4%	462 435	231.2%	449 452	224.7%	512 252	136.8%	(9.7%)
Cash/cash equivalents at the year end:	205 591	205 591	384 866	187.2%	462 435	224.9%	523 012	254.4%	523 012	254.4%	539 607	140.7%	(3.1%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 157	4.9%	2 680	3.2%	2 331	2.7%	75 725	89.2%	84 894	19.3%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 400	3.2%	1 146	2.6%	1 097	2.5%	40 242	91.7%	43 886	10.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 019	3.0%	1 981	2.9%	1 949	2.9%	61 954	91.2%	67 904	15.4%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 050	1.3%	1 653	.7%	1 897	.8%	237 231	97.3%	243 831	55.4%	-	-	-
Total By Income Source	10 627	2.4%	7 461	1.7%	7 275	1.7%	415 152	94.2%	440 514	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10 627	2.4%	7 461	1.7%	7 275	1.7%	415 152	94.2%	440 514	100.0%	-	-	-
Total By Customer Group	10 627	2.4%	7 461	1.7%	7 275	1.7%	415 152	94.2%	440 514	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	339	100.0%	-	-	-	-	-	-	339	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	339	100.0%	-	-	-	-	-	-	339	100.0%

Contact Details

Municipal Manager	Mr H E Maluleke	015 962 7588
Financial Manager	Mrs V E Nembudani	015 962 7515

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHADO (LIM344)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	696 267	696 267	221 555	31.8%	186 731	26.8%	179 579	25.8%	587 865	84.4%	177 389	84.4%	1.2%
Property rates	52 992	52 992	14 904	28.1%	14 810	27.9%	17 496	33.0%	47 210	89.1%	12 513	73.4%	39.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	306 218	306 218	47 007	15.4%	64 993	21.2%	40 680	13.3%	152 680	49.9%	-	38.0%	(100.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	8 344	8 344	3 145	37.7%	2 000	24.0%	26 035	312.0%	31 179	373.7%	2 288	84.1%	1 037.8%
Service charges - other	-	-	19 811	-	-	-	-	-	19 811	-	67 905	-	(100.0%)
Rental of facilities and equipment	479	479	124	25.9%	86	17.9%	117	24.4%	326	68.2%	34	53.9%	242.7%
Interest earned - external investments	4 035	4 035	1 324	32.8%	583	14.4%	2 632	65.2%	4 538	112.5%	1 017	125.8%	158.9%
Interest earned - outstanding debtors	12 901	12 901	-	-	1 083	8.4%	5 791	44.9%	6 874	53.3%	1 881	39.6%	207.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 777	1 777	237	13.3%	250	14.1%	357	20.1%	844	47.5%	244	58.0%	46.3%
Licences and permits	12 158	12 158	3 014	24.8%	1 610	13.2%	1 687	13.9%	6 311	51.9%	1 939	56.0%	(13.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	291 230	291 230	129 904	44.6%	93 550	32.1%	73 609	25.3%	297 063	102.0%	88 982	97.6%	(17.3%)
Other own revenue	6 133	6 133	2 085	34.0%	7 767	126.6%	11 176	182.2%	21 027	342.8%	586	93.1%	1 808.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	846 250	846 250	146 841	17.4%	151 007	17.8%	163 020	19.3%	460 869	54.5%	154 004	49.9%	5.9%
Employee related costs	262 055	262 055	55 522	21.2%	67 185	25.6%	58 538	22.3%	181 245	69.2%	56 938	70.5%	2.8%
Remuneration of councillors	26 722	26 722	5 870	22.0%	5 711	21.4%	6 223	23.3%	17 804	66.6%	6 245	67.9%	(.4%)
Debt impairment	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	125 678	125 678	-	-	-	-	-	-	-	-	-	-	-
Finance charges	7 527	7 527	129	1.7%	551	7.3%	3	-	684	9.1%	639	21.0%	(99.5%)
Bulk purchases	245 142	245 142	29 071	11.9%	24 190	9.9%	20 361	8.3%	73 623	30.0%	48 025	47.9%	(57.6%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	18 798	18 798	3 179	16.9%	3 593	19.1%	3 351	17.8%	10 123	53.9%	-	-	(100.0%)
Transfers and grants	-	-	103	-	-	-	-	-	103	-	-	-	-
Other expenditure	150 328	150 328	52 967	35.2%	49 776	33.1%	74 544	49.6%	177 286	117.9%	42 158	75.8%	76.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(149 983)	(149 983)	74 713		35 724		16 559		126 996		23 384		
Transfers recognised - capital	101 346	101 346	-	-	11 667	11.5%	35 066	34.6%	46 733	46.1%	-	22.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	58 000	58 000	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	9 363	9 363	74 713		47 391		51 625		173 729		23 384		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	9 363	9 363	74 713		47 391		51 625		173 729		23 384		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	9 363	9 363	74 713		47 391		51 625		173 729		23 384		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	9 363	9 363	74 713		47 391		51 625		173 729		23 384		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	140 276	140 276	25 629	18.3%	25 152	17.9%	1 070	.8%	51 851	37.0%	26 175	53.1%	(95.9%)
National Government	101 346	101 346	18 166	17.9%	19 341	19.1%	-	-	37 507	37.0%	17 202	53.2%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	101 346	101 346	18 166	17.9%	19 341	19.1%	-	-	37 507	37.0%	17 202	53.2%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	38 930	38 930	7 464	19.2%	5 810	14.9%	1 070	2.7%	14 344	36.8%	8 974	52.4%	(88.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	140 276	140 276	25 629	18.3%	25 152	17.9%	1 070	.8%	51 851	37.0%	26 175	53.1%	(95.9%)
Governance and Administration	-	-	3 415	-	-	-	-	-	3 415	-	735	84.8%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	735	213.4%	(100.0%)
Budget & Treasury Office	-	-	3 112	-	-	-	-	-	3 112	-	-	-	-
Corporate Services	-	-	303	-	-	-	-	-	303	-	-	-	-
Community and Public Safety	17 880	17 880	-	-	2 864	16.0%	528	3.0%	3 393	19.0%	-	-	(100.0%)
Community & Social Services	17 880	17 880	-	-	2 864	16.0%	528	3.0%	3 393	19.0%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	85 346	85 346	12 516	14.7%	15 817	18.5%	-	-	28 333	33.2%	20 222	53.2%	(100.0%)
Planning and Development	-	-	2	-	-	-	-	-	2	-	207	-	(100.0%)
Road Transport	85 346	85 346	12 514	14.7%	15 817	18.5%	-	-	28 331	33.2%	20 015	53.0%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	37 050	37 050	9 698	26.2%	6 470	17.5%	542	1.5%	16 710	45.1%	5 218	55.5%	(89.6%)
Electricity	37 050	37 050	9 698	26.2%	6 470	17.5%	542	1.5%	16 710	45.1%	5 218	55.5%	(89.6%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	828 741	828 741	253 969	30.6%	202 265	24.4%	218 044	26.3%	674 277	81.4%	278 459	84.2%	(21.7%)
Property rates, penalties and collection charges	53 717	53 717	14 904	27.7%	14 999	27.9%	17 675	32.9%	47 578	88.6%	12 513	73.8%	41.2%
Service charges	336 188	336 188	68 437	20.4%	67 755	20.2%	72 544	21.6%	208 737	62.1%	69 922	62.4%	3.7%
Other revenue	30 787	30 787	6 222	20.2%	10 392	33.8%	6 378	20.7%	22 992	74.7%	2 801	47.8%	127.7%
Government - operating	291 230	291 230	129 904	44.6%	100 536	34.5%	75 025	25.8%	305 465	104.9%	91 493	99.8%	(18.0%)
Government - capital	101 346	101 346	33 177	32.7%	8 001	7.9%	40 168	39.6%	81 346	80.3%	98 021	100.0%	(59.0%)
Interest	15 473	15 473	1 324	8.6%	583	3.8%	6 254	40.4%	8 160	52.7%	3 708	67.5%	68.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(707 122)	(707 122)	(192 402)	27.2%	(139 159)	19.7%	(156 567)	22.1%	(488 127)	69.0%	(144 103)	64.9%	8.6%
Suppliers and employees	(699 595)	(699 595)	(182 455)	26.1%	(138 602)	19.8%	(156 526)	22.4%	(477 583)	68.3%	(143 926)	65.2%	8.8%
Finance charges	(7 527)	(7 527)	(150)	2.0%	(556)	7.4%	(41)	.5%	(747)	9.9%	(177)	39.3%	(76.9%)
Transfers and grants	-	-	(9 797)	-	-	-	-	-	(9 797)	-	-	-	-
Net Cash from/(used) Operating Activities	121 619	121 619	61 567	50.6%	63 106	51.9%	61 477	50.5%	186 151	153.1%	134 356	148.5%	(54.2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(140 276)	(140 276)	(25 629)	18.3%	(45 543)	32.5%	(19 823)	14.1%	(90 995)	64.9%	(25 985)	65.5%	(23.7%)
Capital assets	(140 276)	(140 276)	(25 629)	18.3%	(45 543)	32.5%	(19 823)	14.1%	(90 995)	64.9%	(25 985)	65.5%	(23.7%)
Net Cash from/(used) Investing Activities	(140 276)	(140 276)	(25 629)	18.3%	(45 543)	32.5%	(19 823)	14.1%	(90 995)	64.9%	(25 985)	65.5%	(23.7%)
Cash Flow from Financing Activities													
Receipts	0	0	-	-	-	-	-	-	-	-	-	-	-
Short term loans	0	0	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 800)	(1 800)	-	-	(719)	39.9%	(787)	43.7%	(1 506)	83.7%	(722)	84.6%	9.0%
Repayment of borrowing	(1 800)	(1 800)	-	-	(719)	39.9%	(787)	43.7%	(1 506)	83.7%	(722)	84.6%	9.0%
Net Cash from/(used) Financing Activities	(1 800)	(1 800)	-	-	(719)	39.9%	(787)	43.7%	(1 506)	83.7%	(722)	(5.3%)	9.0%
Net Increase/(Decrease) in cash held	(20 457)	(20 457)	35 938	(175.7%)	16 845	(82.3%)	40 867	(199.8%)	93 650	(457.8%)	107 649	335.5%	(62.0%)
Cash/cash equivalents at the year begin:	64 618	64 618	121 239	187.6%	157 177	243.2%	174 021	269.3%	121 239	187.6%	141 936	433.3%	22.6%
Cash/cash equivalents at the year end:	44 161	44 161	157 177	355.9%	174 021	394.1%	214 889	486.6%	214 889	486.6%	249 585	350.4%	(13.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	149	.3%	13 885	32.5%	3 145	7.4%	25 500	59.7%	42 679	27.4%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	455	.8%	3 184	5.4%	3 176	5.4%	51 761	88.4%	58 576	37.6%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	10	.1%	473	4.1%	388	3.4%	10 678	92.5%	11 549	7.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	70	.2%	3 222	7.5%	1 665	3.9%	38 060	88.5%	43 017	27.6%	-	-	-
Total By Income Source	684	.4%	20 765	13.3%	8 374	5.4%	125 999	80.9%	155 821	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	194	.9%	1 676	8.1%	1 356	6.5%	17 533	84.5%	20 759	13.3%	-	-	-
Commercial	44	.2%	7 840	30.2%	2 378	9.1%	15 739	60.5%	26 001	16.7%	-	-	-
Households	261	.3%	4 861	6.2%	3 300	4.2%	69 445	89.2%	77 867	50.0%	-	-	-
Other	185	.6%	6 387	20.5%	1 340	4.3%	23 282	74.6%	31 194	20.0%	-	-	-
Total By Customer Group	684	.4%	20 765	13.3%	8 374	5.4%	125 999	80.9%	155 821	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	14 557	100.0%	-	-	-	-	-	-	14 557	99.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	19	12.4%	131	87.6%	-	-	-	-	150	1.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	14 575	99.1%	131	.9%	-	-	-	-	14 706	100.0%

Contact Details

Municipal Manager	Mr S Mutshinyali	015 519 3004
Financial Manager	Ms Makhubela MP	015 519 3210

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHADO-THULAMELA (LIM345)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	267 167	267 167	64 622	24.2%	89 336	33.4%	17 231	6.4%	171 188	64.1%	-	-	(100.0%)
Property rates	18 000	18 000	-	-	-	-	5 492	30.5%	5 492	30.5%	-	-	(100.0%)
Property rates - penalties and collection charges	1 500	1 500	-	-	-	-	252	16.8%	252	16.8%	-	-	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 850	2 850	-	-	-	-	1 535	53.9%	1 535	53.9%	-	-	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 250	2 250	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	300	300	-	-	1 101	366.9%	1 327	442.2%	2 427	809.1%	-	-	(100.0%)
Interest earned - outstanding debtors	900	900	-	-	-	-	3 173	352.6%	3 173	352.6%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 000	4 000	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	3 500	3 500	-	-	-	-	2 910	83.1%	2 910	83.1%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	226 232	226 232	64 622	28.6%	88 235	39.0%	2 543	1.1%	155 399	68.7%	-	-	(100.0%)
Other own revenue	7 635	7 635	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	252 964	252 964	2 810	1.1%	12 005	4.7%	12 626	5.0%	27 441	10.8%	-	-	(100.0%)
Employee related costs	109 091	109 091	25	-	3 843	3.5%	4 501	4.1%	8 369	7.7%	-	-	(100.0%)
Remuneration of councillors	31 049	31 049	2 129	6.9%	6 566	21.1%	3 300	10.6%	11 994	38.6%	-	-	(100.0%)
Debt impairment	12 437	12 437	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	23 000	23 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	396	396	0	-	4	1.1%	-	-	4	1.1%	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	4 731	4 731	-	-	-	-	229	4.8%	229	4.8%	-	-	(100.0%)
Contracted services	23 000	23 000	-	-	-	-	274	1.2%	274	1.2%	-	-	(100.0%)
Transfers and grants	8 000	8 000	-	-	-	-	107	1.3%	107	1.3%	-	-	(100.0%)
Other expenditure	41 260	41 260	656	1.6%	1 593	3.9%	4 216	10.2%	6 464	15.7%	-	-	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	14 203	14 203	61 812		77 331		4 605		143 747		-		
Transfers recognised - capital	93 137	93 137	-	-	69 434	74.6%	7 326	7.9%	76 760	82.4%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	2 309	-	-	-	2 309	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	107 340	107 340	61 812		149 074		11 930		222 816		-		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	107 340	107 340	61 812		149 074		11 930		222 816		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	107 340	107 340	61 812		149 074		11 930		222 816		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	107 340	107 340	61 812		149 074		11 930		222 816		-		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	107 370	107 370	-	-	39 592	36.9%	7 686	7.2%	47 278	44.0%	-	-	(100.0%)
National Government	93 137	93 137	-	-	39 592	42.5%	7 686	8.3%	47 278	50.8%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	93 137	93 137	-	-	39 592	42.5%	7 686	8.3%	47 278	50.8%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 233	14 233	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	107 370	107 370	-	-	39 592	36.9%	7 686	7.2%	47 278	44.0%	-	-	(100.0%)
Governance and Administration	18 660	18 660	-	-	4 899	26.3%	1 137	6.1%	6 035	32.3%	-	-	(100.0%)
Executive & Council	4 960	4 960	-	-	1 013	20.4%	-	-	1 013	20.4%	-	-	-
Budget & Treasury Office	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	3 700	3 700	-	-	3 886	105.0%	1 137	30.7%	5 022	135.7%	-	-	(100.0%)
Community and Public Safety	2 310	2 310	-	-	-	-	2 327	100.7%	2 327	100.7%	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	2 327	-	2 327	-	-	-	(100.0%)
Public Safety	2 310	2 310	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	82 700	82 700	-	-	34 693	42.0%	4 223	5.1%	38 916	47.1%	-	-	(100.0%)
Planning and Development	7 500	7 500	-	-	-	-	-	-	-	-	-	-	-
Road Transport	75 200	75 200	-	-	34 693	46.1%	4 223	5.6%	38 916	51.7%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 700	3 700	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	3 700	3 700	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	384 222	384 222	69 752	18.2%	198 102	51.6%	1 327	.3%	269 180	70.1%	-	-	(100.0%)
Property rates, penalties and collection charges	7 800	7 800	-	-	-	-	-	-	-	-	-	-	-
Service charges	1 140	1 140	-	-	-	-	-	-	-	-	-	-	-
Other revenue	55 163	55 163	-	-	26	-	-	-	26	-	-	-	-
Government - operating	226 232	226 232	69 641	30.8%	141 061	62.4%	-	-	210 702	93.1%	-	-	-
Government - capital	93 137	93 137	-	-	55 914	60.0%	-	-	55 914	60.0%	-	-	-
Interest	750	750	111	14.8%	1 101	146.8%	1 327	176.9%	2 538	338.4%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(217 527)	(217 527)	(2 814)	1.3%	(14 885)	6.8%	(10 519)	4.8%	(28 219)	13.0%	-	-	(100.0%)
Suppliers and employees	(168 267)	(168 267)	(2 814)	1.7%	(14 884)	8.8%	(10 519)	6.3%	(28 217)	16.8%	-	-	(100.0%)
Finance charges	-	-	(0)	-	(2)	-	-	-	(2)	-	-	-	-
Transfers and grants	(49 260)	(49 260)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	166 695	166 695	66 938	40.2%	183 217	109.9%	(9 193)	(5.5%)	240 962	144.6%	-	-	(100.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	(29 694)	-	(5 181)	-	(34 875)	-	-	-	(100.0%)
Capital assets	-	-	-	-	(29 694)	-	(5 181)	-	(34 875)	-	-	-	(100.0%)
Net Cash from/(used) Investing Activities	-	-	-	-	(29 694)	-	(5 181)	-	(34 875)	-	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	166 695	166 695	66 938	40.2%	153 523	92.1%	(14 374)	(8.6%)	206 086	123.6%	-	-	(100.0%)
Cash/cash equivalents at the year begin:	-	-	-	-	66 938	-	220 460	-	-	-	-	-	(100.0%)
Cash/cash equivalents at the year end:	166 695	166 695	66 938	40.2%	220 460	132.3%	206 086	123.6%	206 086	123.6%	-	-	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Mhangwana Donald (acting)	015 851 2004
Financial Manager	Mr Maeta Marius (acting)	015 851 2032

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: VHEMBE (DC34)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	861 063	861 063	198 730	23.1%	162 887	18.9%	298 882	34.7%	660 499	76.7%	98 180	59.7%	204.4%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	92 749	92 749	-	-	2 841	3.1%	18 088	19.5%	20 929	22.6%	(1 605)	69.5%	(1 227.0%)
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	(33)	-	(100.0%)
Interest earned - external investments	15 761	15 761	5 203	33.0%	3 093	19.6%	11 839	75.1%	20 135	127.8%	(1 988)	80.7%	(695.6%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	751 753	751 753	200 348	26.7%	156 025	20.8%	275 207	36.6%	631 580	84.0%	97 488	57.8%	182.3%
Other own revenue	800	800	(6 820)	(852.7%)	927	115.9%	(6 252)	(781.6%)	(12 145)	(1 518.4%)	4 318	93.6%	(244.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	758 962	758 962	143 783	18.9%	162 887	21.5%	157 426	20.7%	464 096	61.1%	140 846	47.5%	11.8%
Employee related costs	465 117	465 117	107 166	23.0%	126 668	27.2%	104 244	22.4%	338 078	72.7%	96 379	72.4%	8.2%
Remuneration of councillors	10 313	10 313	1 552	15.0%	1 623	15.7%	4 583	44.4%	7 759	75.2%	3 060	77.3%	49.8%
Debt impairment	35 813	35 813	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	31 770	31 770	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	248	-	-	-	-	-	248	-	-	-	-
Bulk purchases	11 500	11 500	-	-	-	-	-	-	-	-	-	-	-
Other Materials	23 405	23 405	4 147	17.7%	6 028	25.8%	6 494	27.7%	16 669	71.2%	5 344	8.5%	21.5%
Contracted services	19 454	19 454	1 971	10.1%	2 670	13.7%	1 319	6.8%	5 959	30.6%	-	-	(100.0%)
Transfers and grants	4 353	4 353	-	-	4 656	107.0%	-	-	4 656	107.0%	-	-	-
Other expenditure	157 236	157 236	28 699	18.3%	21 241	13.5%	40 786	25.9%	90 726	57.7%	36 063	49.3%	13.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	102 101	102 101	54 948		0		141 456		196 404		(42 666)		
Transfers recognised - capital	678 880	678 880	-	-	-	-	32 400	4.8%	32 400	4.8%	-	30.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	780 981	780 981	54 948		0		173 856		228 804		(42 666)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	780 981	780 981	54 948		0		173 856		228 804		(42 666)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	780 981	780 981	54 948		0		173 856		228 804		(42 666)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	780 981	780 981	54 948		0		173 856		228 804		(42 666)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	719 503	719 503	47 673	6.6%	148 719	20.7%	102 856	14.3%	299 248	41.6%	69 669	16.7%	47.6%
National Government	678 880	678 880	47 673	7.0%	118 156	17.4%	102 856	15.2%	268 684	39.6%	66 314	16.7%	55.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	2 879	-	(100.0%)
Other transfers and grants	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	683 880	683 880	47 673	7.0%	118 156	17.3%	102 856	15.0%	268 684	39.3%	69 193	17.0%	48.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	35 623	35 623	-	-	30 564	85.8%	-	-	30 564	85.8%	476	3.1%	(100.0%)
Capital Expenditure Standard Classification	719 503	719 503	47 673	6.6%	148 719	20.7%	102 856	14.3%	299 248	41.6%	69 669	16.7%	47.6%
Governance and Administration	14 733	14 733	-	-	72	.5%	-	-	72	.5%	3 051	85.1%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	2 533	2 533	-	-	18	.7%	-	-	18	.7%	-	-	-
Corporate Services	12 200	12 200	-	-	54	.4%	-	-	54	.4%	3 051	97.5%	(100.0%)
Community and Public Safety	9 340	9 340	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	9 340	9 340	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 293	2 293	-	-	-	-	-	-	-	-	281	74.0%	(100.0%)
Planning and Development	2 293	2 293	-	-	-	-	-	-	-	-	281	74.0%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	693 137	693 137	47 673	6.9%	148 648	21.4%	102 856	14.8%	299 176	43.2%	66 337	16.1%	55.1%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	693 137	693 137	47 673	6.9%	148 648	21.4%	102 856	14.8%	299 176	43.2%	66 337	16.1%	55.1%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	1 496 946	1 496 946	539 702	36.1%	492 226	32.9%	62 410	4.2%	1 094 338	73.1%	321 629	65.4%	(80.6%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	54 568	54 568	-	-	-	-	26 155	47.9%	26 155	47.9%	12 483	40.9%	109.5%
Other revenue	761	761	(8 923)	(1 172.0%)	696	91.5%	761	100.0%	(7 465)	(980.6%)	3 110	55.4%	(75.5%)
Government - operating	751 753	751 753	408 052	54.3%	209 550	27.9%	-	-	617 602	82.2%	120 095	77.3%	(100.0%)
Government - capital	678 880	678 880	133 387	19.6%	272 584	40.2%	32 400	4.8%	438 371	64.6%	181 315	55.7%	(82.1%)
Interest	10 984	10 984	7 186	65.4%	9 396	85.5%	3 093	28.2%	19 676	179.1%	4 626	135.6%	(33.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(727 400)	(727 400)	(98 205)	13.5%	(161 099)	22.1%	(118 547)	16.3%	(377 851)	51.9%	(140 876)	53.8%	(15.9%)
Suppliers and employees	(703 303)	(703 303)	(97 957)	13.9%	(156 443)	22.2%	(105 064)	14.9%	(359 464)	51.1%	(140 876)	54.1%	(25.4%)
Finance charges	(289)	(289)	(248)	86.0%	-	-	-	-	(248)	86.0%	-	-	-
Transfers and grants	(23 807)	(23 807)	-	-	(4 656)	19.6%	(13 483)	56.6%	(18 139)	76.2%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	769 546	769 546	441 497	57.4%	331 127	43.0%	(56 137)	(7.3%)	716 487	93.1%	180 753	76.0%	(131.1%)
Cash Flow from Investing Activities													
Receipts	-	-	(5 623)	-	-	-	-	-	(5 623)	-	-	-	-
Proceeds on disposal of PPE	-	-	(5 623)	-	-	-	-	-	(5 623)	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(719 503)	(719 503)	(47 673)	6.6%	(148 719)	20.7%	(102 856)	14.3%	(299 248)	41.6%	(96 427)	23.0%	6.7%
Capital assets	(719 503)	(719 503)	(47 673)	6.6%	(148 719)	20.7%	(102 856)	14.3%	(299 248)	41.6%	(96 427)	23.0%	6.7%
Net Cash from/(used) Investing Activities	(719 503)	(719 503)	(53 296)	7.4%	(148 719)	20.7%	(102 856)	14.3%	(304 871)	42.4%	(96 427)	23.0%	6.7%
Cash Flow from Financing Activities													
Receipts	-	-	(6 024)	-	-	-	-	-	(6 024)	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	(1 637)	-	-	-	-	-	(1 637)	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(4 387)	-	-	-	-	-	(4 387)	-	-	-	-
Payments	-	-	(904)	-	-	-	-	-	(904)	-	-	-	-
Repayment of borrowing	-	-	(904)	-	-	-	-	-	(904)	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	(6 928)	-	-	-	-	-	(6 928)	-	-	-	-
Net Increase/(Decrease) in cash held	50 043	50 043	381 273	761.9%	182 408	364.5%	(158 993)	(317.7%)	404 688	808.7%	84 326	(9 569.4%)	(288.5%)
Cash/cash equivalents at the year begin:	175 000	175 000	85 884	49.1%	467 157	266.9%	649 565	371.2%	85 884	49.1%	596 177	278.2%	9.0%
Cash/cash equivalents at the year end:	225 043	225 043	467 157	207.6%	649 565	288.6%	490 572	218.0%	490 572	218.0%	680 503	837.3%	(27.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2 891	8.5%	20 548	60.6%	3 600	10.6%	6 869	20.3%	33 907	100.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 891	8.5%	20 548	60.6%	3 600	10.6%	6 869	20.3%	33 907	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 891	8.5%	20 548	60.6%	3 600	10.6%	6 869	20.3%	33 907	100.0%	-	-	-
Total By Customer Group	2 891	8.5%	20 548	60.6%	3 600	10.6%	6 869	20.3%	33 907	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 675	67.6%	61	.7%	41	.5%	2 622	31.2%	8 398	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	5 675	67.6%	61	.7%	41	.5%	2 622	31.2%	8 398	100.0%

Contact Details

Municipal Manager	Mr A.N Ngoepe	015 960 2009
Financial Manager	Mr Mchavi Derick	015 960 2032

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BLOUBERG (LIM351)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	222 915	253 590	96 513	43.3%	62 978	28.3%	66 059	26.0%	225 551	88.9%	93 012	88.8%	(29.0%)
Property rates	21 918	24 463	21 933	100.1%	843	3.8%	842	3.4%	23 618	96.5%	543	95.6%	54.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	26 000	26 000	3 783	14.5%	4 242	16.3%	4 362	16.8%	12 386	47.6%	4 791	58.0%	(9.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	424	424	97	22.8%	97	22.8%	96	22.6%	289	68.3%	87	61.4%	10.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	445	445	84	18.9%	81	18.1%	76	17.1%	241	54.1%	95	78.3%	(19.7%)
Interest earned - external investments	1 158	1 158	257	22.2%	463	40.0%	227	19.6%	947	81.7%	435	73.4%	(47.8%)
Interest earned - outstanding debtors	558	558	91	16.3%	124	22.2%	181	32.5%	396	71.0%	83	36.0%	117.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 660	1 660	136	8.2%	91	5.5%	120	7.2%	347	20.9%	152	35.9%	(21.0%)
Licences and permits	4 211	4 211	780	18.5%	715	17.0%	1 148	27.3%	2 642	62.7%	327	46.9%	251.1%
Agency services	300	300	472	157.4%	486	161.9%	498	165.9%	1 455	485.2%	-	-	(100.0%)
Transfers recognised - operational	160 669	191 719	67 662	42.1%	55 292	34.4%	58 144	30.3%	181 098	94.5%	82 764	96.0%	(29.7%)
Other own revenue	5 571	2 651	666	12.0%	545	9.8%	365	13.7%	1 576	59.4%	3 734	49.8%	(90.2%)
Gains on disposal of PPE	-	-	554	-	-	-	-	-	554	-	-	-	-
Operating Expenditure	247 642	281 291	41 546	16.8%	50 037	20.2%	56 995	20.3%	148 578	52.8%	41 596	52.9%	37.0%
Employee related costs	94 375	94 075	20 896	22.1%	20 663	21.9%	21 744	23.1%	63 303	67.3%	19 933	68.1%	9.1%
Remuneration of councillors	14 247	14 347	3 174	22.3%	3 286	23.1%	3 695	25.8%	10 156	70.8%	3 551	72.4%	4.1%
Debt impairment	6 617	7 617	-	-	108	1.6%	-	-	108	1.4%	-	-	-
Depreciation and asset impairment	48 675	44 675	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	24 000	24 300	5 008	20.9%	5 631	23.5%	6 401	26.3%	17 040	70.1%	5 280	75.0%	21.2%
Other Materials	4 561	4 082	553	12.1%	1 352	29.7%	1 059	25.9%	2 964	72.6%	1 832	65.7%	(42.2%)
Contracted services	4 240	6 740	1 121	26.4%	1 123	26.5%	2 099	31.1%	4 343	64.4%	988	62.7%	112.4%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	50 926	85 455	10 794	21.2%	17 874	35.1%	21 997	25.7%	50 665	59.3%	10 013	68.9%	119.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(24 727)	(27 701)	54 968		12 941		9 064		76 973		51 416		
Transfers recognised - capital	53 381	85 122	4 930	9.2%	40 741	76.3%	21 715	25.5%	67 386	79.2%	(9 048)	133.3%	(340.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	28 654	57 421	59 898		53 682		30 779		144 358		42 368		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	28 654	57 421	59 898		53 682		30 779		144 358		42 368		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	28 654	57 421	59 898		53 682		30 779		144 358		42 368		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	28 654	57 421	59 898		53 682		30 779		144 358		42 368		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	64 756	94 023	11 129	17.2%	19 069	29.4%	16 346	17.4%	46 545	49.5%	8 849	64.1%	84.7%
National Government	51 162	82 319	10 478	20.5%	17 064	33.4%	14 198	17.2%	41 740	50.7%	6 443	76.8%	120.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	51 162	82 319	10 478	20.5%	17 064	33.4%	14 198	17.2%	41 740	50.7%	6 443	76.8%	120.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 594	11 704	651	4.8%	2 005	14.8%	2 148	18.4%	4 805	41.1%	2 406	33.9%	(10.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	64 756	94 023	11 129	17.2%	19 069	29.4%	16 346	17.4%	46 545	49.5%	8 849	64.1%	84.7%
Governance and Administration	6 900	6 600	285	4.1%	1 188	17.2%	543	8.2%	2 016	30.5%	244	57.8%	121.9%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	200	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	6 900	6 400	285	4.1%	1 188	17.2%	543	8.5%	2 016	31.5%	244	57.8%	121.9%
Community and Public Safety	36	36	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	36	36	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	45 740	69 187	9 815	21.5%	14 811	32.4%	12 999	18.8%	37 625	54.4%	7 320	61.7%	77.6%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	45 740	69 187	9 815	21.5%	14 811	32.4%	12 999	18.8%	37 625	54.4%	7 320	61.7%	77.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	12 080	18 201	1 029	8.5%	3 070	25.4%	2 805	15.4%	6 904	37.9%	1 285	80.4%	118.3%
Electricity	11 000	17 471	1 029	9.4%	3 070	27.9%	2 805	16.1%	6 904	39.5%	935	85.1%	200.1%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 080	730	-	-	-	-	-	-	-	-	350	33.9%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	268 715	337 586	79 516	29.6%	106 190	39.5%	87 746	26.0%	273 452	81.0%	83 536	91.2%	5.0%
Property rates, penalties and collection charges	14 200	23 200	1 335	9.4%	3 913	27.6%	1 581	6.8%	6 829	29.4%	751	11.0%	110.6%
Service charges	26 261	26 261	3 448	13.1%	4 076	15.5%	3 864	14.7%	11 388	43.4%	4 540	57.5%	(14.9%)
Other revenue	12 488	10 070	1 875	15.0%	1 685	13.5%	1 906	18.9%	5 467	54.3%	4 078	49.6%	(53.3%)
Government - operating	160 669	191 719	67 662	42.1%	55 292	34.4%	58 144	30.3%	181 098	94.5%	37 393	96.0%	55.5%
Government - capital	53 381	85 122	4 930	9.2%	40 741	76.3%	21 715	25.5%	67 386	79.2%	36 323	133.3%	(40.2%)
Interest	1 716	1 213	266	15.5%	483	28.1%	536	44.2%	1 284	105.9%	450	48.9%	19.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(192 349)	(228 998)	(41 546)	21.6%	(49 929)	26.0%	(56 995)	24.9%	(148 471)	64.8%	(41 596)	63.9%	37.0%
Suppliers and employees	(192 349)	(228 998)	(41 546)	21.6%	(49 929)	26.0%	(56 995)	24.9%	(148 471)	64.8%	(41 596)	63.9%	37.0%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	76 366	108 587	37 970	49.7%	56 260	73.7%	30 751	28.3%	124 982	115.1%	41 940	164.1%	(26.7%)
Cash Flow from Investing Activities													
Receipts	-	554	554	-	-	-	-	-	554	100.0%	-	-	-
Proceeds on disposal of PPE	-	554	554	-	-	-	-	-	554	100.0%	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(64 756)	(69 668)	(11 129)	17.2%	(19 069)	29.4%	(16 346)	23.5%	(46 545)	66.8%	(8 849)	64.1%	84.7%
Capital assets	(64 756)	(69 668)	(11 129)	17.2%	(19 069)	29.4%	(16 346)	23.5%	(46 545)	66.8%	(8 849)	64.1%	84.7%
Net Cash from/(used) Investing Activities	(64 756)	(69 115)	(10 576)	16.3%	(19 069)	29.4%	(16 346)	23.7%	(45 991)	66.5%	(8 849)	64.1%	84.7%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	11 610	39 472	27 395	236.0%	37 191	320.3%	14 405	36.5%	78 991	200.1%	33 091	5 615.7%	(56.5%)
Cash/cash equivalents at the year begin:	16 796	28 886	28 886	172.0%	56 281	335.1%	93 472	323.6%	28 886	100.0%	58 437	110.3%	60.0%
Cash/cash equivalents at the year end:	28 406	68 358	56 281	198.1%	93 472	329.1%	107 877	157.8%	107 877	157.8%	91 528	505.8%	17.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	113	2.3%	115	2.4%	84	1.7%	4 527	93.5%	4 840	5.1%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	280	5.0%	194	3.4%	225	4.0%	4 951	87.6%	5 650	6.0%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	274	.4%	421	.6%	175	.2%	75 205	98.9%	76 074	80.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	56	3.5%	54	3.4%	52	3.3%	1 422	89.8%	1 584	1.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	34	1.3%	33	1.3%	32	1.2%	2 554	96.3%	2 654	2.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	65	3.7%	65	3.7%	-	-	1 636	92.6%	1 766	1.9%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	22	1.3%	22	1.3%	22	1.3%	1 610	96.1%	1 676	1.8%	-	-	-
Total By Income Source	844	.9%	905	1.0%	590	.6%	91 905	97.5%	94 244	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	844	.9%	905	1.0%	590	.6%	91 905	97.5%	94 244	100.0%	-	-	-
Total By Customer Group	844	.9%	905	1.0%	590	.6%	91 905	97.5%	94 244	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 483	100.0%	-	-	-	-	-	-	2 483	100.0%
Total	2 483	100.0%	-	-	-	-	-	-	2 483	100.0%

Contact Details

Municipal Manager	Mr MACHABA MJ(Acting)	015 505 7163
Financial Manager	Mr MOKONYAMA MF	015 505 7157

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOLEMOLE (LIM353)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	182 808	182 808	56 841	31.1%	59 263	32.4%	40 182	22.0%	156 285	85.5%	34 558	86.4%	16.3%
Property rates	12 383	12 383	2 893	23.4%	2 893	23.4%	2 893	23.4%	8 679	70.1%	2 707	74.7%	6.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	10 322	10 322	1 737	16.8%	1 510	14.6%	1 627	15.8%	4 874	47.2%	1 394	40.5%	16.7%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	1 635	1 635	418	25.5%	551	33.7%	450	27.5%	1 418	86.7%	387	75.4%	16.3%
Rental of facilities and equipment	306	306	66	21.6%	77	25.2%	21	6.8%	164	53.6%	34	45.6%	(39.5%)
Interest earned - external investments	2 345	2 345	420	17.9%	568	24.2%	445	19.0%	1 432	61.1%	358	60.7%	24.4%
Interest earned - outstanding debtors	4 871	4 871	385	7.9%	370	7.6%	396	8.1%	1 150	23.6%	659	48.0%	(39.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 017	1 017	34	3.4%	15	1.5%	356	35.0%	405	39.8%	44	23.6%	704.5%
Licences and permits	5 972	5 972	974	16.3%	246	4.1%	110	1.8%	1 330	22.3%	570	47.2%	(80.7%)
Agency services	2 220	2 220	643	28.9%	630	28.4%	541	24.4%	1 814	81.7%	586	78.3%	(7.7%)
Transfers recognised - operational	130 441	130 441	48 973	37.5%	39 669	30.4%	32 863	25.2%	121 505	93.1%	27 249	96.3%	20.6%
Other own revenue	11 295	11 295	300	2.7%	12 734	112.7%	481	4.3%	13 514	119.6%	570	102.5%	(15.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	155 915	155 915	31 759	20.4%	35 790	23.0%	33 400	21.4%	100 949	64.7%	28 473	58.2%	17.3%
Employee related costs	72 455	72 455	16 168	22.3%	16 716	23.1%	17 161	23.7%	50 044	69.1%	15 399	69.1%	11.4%
Remuneration of councillors	10 861	10 861	2 268	20.9%	2 718	25.0%	2 650	24.4%	7 636	70.3%	2 713	63.8%	(2.3%)
Debt impairment	2 300	2 300	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 480	8 480	2 277	26.9%	2 211	26.1%	2 360	27.8%	6 849	80.8%	2 345	58.5%	.6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	9 299	9 299	2 165	23.3%	2 044	22.0%	1 719	18.5%	5 928	63.7%	1 195	62.7%	43.8%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 506	3 506	505	14.4%	253	7.2%	546	15.6%	1 304	37.2%	487	35.9%	12.2%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	49 013	49 013	8 376	17.1%	11 847	24.2%	8 965	18.3%	29 188	59.6%	6 334	48.9%	41.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	26 893	26 893	25 082		23 473		6 782		55 336		6 085		
Transfers recognised - capital	44 024	44 024	409	.9%	17 953	40.8%	4 687	10.6%	23 050	52.4%	8 856	68.1%	(47.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	70 917	70 917	25 491		41 426		11 469		78 386		14 941		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	70 917	70 917	25 491		41 426		11 469		78 386		14 941		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	70 917	70 917	25 491		41 426		11 469		78 386		14 941		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	70 917	70 917	25 491		41 426		11 469		78 386		14 941		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	70 727	70 727	3	-	33 306	47.1%	9 338	13.2%	42 647	60.3%	9 647	47.5%	(3.2%)
National Government	44 862	44 862	3	-	20 747	46.2%	2 757	6.1%	23 507	52.4%	7 617	61.4%	(63.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 862	44 862	3	-	20 747	46.2%	2 757	6.1%	23 507	52.4%	7 617	60.6%	(63.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	25 865	25 865	-	-	12 559	48.6%	6 581	25.4%	19 139	74.0%	2 030	29.6%	224.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	70 727	70 727	3	-	33 306	47.1%	9 338	13.2%	42 647	60.3%	9 647	47.5%	(3.2%)
Governance and Administration	9 250	9 250	-	-	3 575	38.6%	475	5.1%	4 050	43.8%	925	79.3%	(48.6%)
Executive & Council	200	200	-	-	-	-	50	25.2%	50	25.2%	-	-	(100.0%)
Budget & Treasury Office	2 270	2 270	-	-	435	19.2%	-	-	435	19.2%	30	59.2%	(100.0%)
Corporate Services	6 780	6 780	-	-	3 139	46.3%	425	6.3%	3 565	52.6%	895	83.8%	(52.5%)
Community and Public Safety	7 534	7 534	-	-	1 376	18.3%	28	.4%	1 404	18.6%	1 725	57.7%	(98.3%)
Community & Social Services	7 534	7 534	-	-	1 376	18.3%	28	.4%	1 404	18.6%	1 725	57.7%	(98.3%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	51 694	51 694	3	-	27 743	53.7%	8 834	17.1%	36 580	70.8%	6 997	46.8%	26.2%
Planning and Development	285	285	-	-	-	-	116	40.7%	116	40.7%	-	-	(100.0%)
Road Transport	51 409	51 409	3	-	27 743	54.0%	8 718	17.0%	36 464	70.9%	6 997	46.9%	24.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 250	2 250	-	-	612	27.2%	-	-	612	27.2%	-	23.8%	-
Electricity	2 250	2 250	-	-	612	27.2%	-	-	612	27.2%	-	23.8%	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	214 815	214 815	57 290	26.7%	68 282	31.8%	33 330	15.5%	158 902	74.0%	3 610	66.7%	823.4%
Property rates, penalties and collection charges	6 191	6 191	230	3.7%	1 942	31.4%	301	4.9%	2 473	39.9%	154	7.8%	95.1%
Service charges	8 969	8 969	1 402	15.6%	1 221	13.6%	1 347	15.0%	3 970	44.3%	1 241	38.6%	8.6%
Other revenue	19 208	19 208	1 501	7.8%	1 159	6.0%	1 116	5.8%	3 776	19.7%	1 336	50.4%	(16.5%)
Government - operating	130 441	130 441	53 379	40.9%	39 669	30.4%	29 691	22.8%	122 739	94.1%	157	73.4%	18 752.4%
Government - capital	44 006	44 006	346	.8%	23 721	53.9%	414	.9%	24 481	55.6%	300	75.8%	38.0%
Interest	5 999	5 999	432	7.2%	570	9.5%	462	7.7%	1 464	24.4%	421	34.3%	9.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(100 347)	(100 347)	(29 482)	29.4%	(33 197)	33.1%	(31 040)	30.9%	(93 719)	93.4%	(26 128)	64.3%	18.8%
Suppliers and employees	(100 347)	(100 347)	(29 482)	29.4%	(33 197)	33.1%	(31 040)	30.9%	(93 719)	93.4%	(26 125)	64.3%	18.8%
Finance charges	-	-	-	-	-	-	-	-	-	-	(3)	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	114 468	114 468	27 808	24.3%	35 086	30.7%	2 290	2.0%	65 184	56.9%	(22 518)	72.9%	(110.2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(71 171)	(71 171)	(3)	-	(33 306)	46.8%	(9 338)	13.1%	(42 647)	59.9%	(9 647)	47.5%	(3.2%)
Capital assets	(71 171)	(71 171)	(3)	-	(33 306)	46.8%	(9 338)	13.1%	(42 647)	59.9%	(9 647)	47.5%	(3.2%)
Net Cash from/(used) Investing Activities	(71 171)	(71 171)	(3)	-	(33 306)	46.8%	(9 338)	13.1%	(42 647)	59.9%	(9 647)	47.5%	(3.2%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	43 297	43 297	27 805	64.2%	1 780	4.1%	(7 047)	(16.3%)	22 537	52.1%	(32 165)	(295.8%)	(78.1%)
Cash/cash equivalents at the year begin:	36 041	36 041	36 041	100.0%	63 846	177.1%	65 626	182.1%	36 041	100.0%	79 983	125.7%	(18.0%)
Cash/cash equivalents at the year end:	79 338	79 338	63 846	80.5%	65 626	82.7%	58 578	73.8%	58 578	73.8%	47 818	182.6%	22.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	116	1.4%	123	1.5%	114	1.4%	7 684	95.6%	8 037	11.3%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	192	5.2%	150	4.1%	104	2.8%	3 248	88.0%	3 693	5.2%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	930	2.2%	912	2.2%	39 528	95.5%	41 370	57.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	54	4.8%	52	4.6%	49	4.4%	970	86.2%	1 126	1.6%	-	-	-
Receivables from Exchange Transactions - Waste Management	135	2.4%	132	2.3%	129	2.3%	5 271	93.0%	5 666	7.9%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 171	10.2%	196	1.7%	1 159	10.1%	9 000	78.1%	11 526	16.1%	-	-	-
Total By Income Source	1 668	2.3%	1 582	2.2%	2 467	3.5%	65 701	92.0%	71 418	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	415	1.7%	411	1.7%	405	1.7%	23 118	94.9%	24 350	34.1%	-	-	-
Commercial	70	3.9%	60	3.4%	56	3.1%	1 593	89.6%	1 779	2.5%	-	-	-
Households	706	2.4%	635	2.2%	620	2.1%	27 188	93.3%	29 150	40.8%	-	-	-
Other	477	3.0%	476	2.9%	1 386	8.6%	13 801	85.5%	16 140	22.6%	-	-	-
Total By Customer Group	1 668	2.3%	1 582	2.2%	2 467	3.5%	65 701	92.0%	71 418	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Makhura NI	015 501 0243
Financial Manager	Mr Moloko Kwena	015 501 0243

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: POLOKWANE (LIM354)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	2 818 325	2 867 680	684 305	24.3%	696 880	24.7%	615 751	21.5%	1 996 937	69.6%	658 803	69.6%	(6.5%)
Property rates	357 780	357 780	80 183	22.4%	107 646	30.1%	78 334	21.9%	266 162	74.4%	73 018	69.6%	7.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	917 263	917 263	225 859	24.6%	208 839	22.8%	196 759	21.5%	631 457	68.8%	173 578	71.2%	13.4%
Service charges - water revenue	284 895	284 895	80 208	28.2%	79 362	27.9%	61 021	21.4%	220 591	77.4%	60 347	83.9%	1.1%
Service charges - sanitation revenue	60 858	60 858	13 453	22.1%	21 070	34.6%	10 583	17.4%	45 106	74.1%	14 173	74.2%	(25.3%)
Service charges - refuse revenue	69 588	69 588	17 654	25.4%	24 114	34.7%	13 279	19.1%	55 047	79.1%	16 001	76.3%	(17.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	13 500	13 500	2 843	21.1%	6 113	45.3%	3 524	26.1%	12 481	92.5%	2 268	46.2%	55.4%
Interest earned - external investments	40 000	40 000	2 056	5.1%	4 452	11.1%	6 809	17.0%	13 317	33.3%	6 198	50.8%	9.9%
Interest earned - outstanding debtors	59 400	59 400	15 634	26.3%	22 540	37.9%	11 388	19.2%	49 562	83.4%	13 442	158.0%	(15.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	12 000	12 000	1 022	8.5%	1 716	14.3%	1 268	10.6%	4 005	33.4%	981	20.8%	29.3%
Licences and permits	12 501	12 501	1 980	15.8%	2 632	21.1%	2 579	20.6%	7 191	57.5%	1 873	62.8%	37.7%
Agency services	18 800	18 800	255	1.4%	261	1.4%	7 330	39.0%	7 847	41.7%	265	40.2%	2 665.4%
Transfers recognised - operational	864 900	854 258	239 578	27.7%	200 132	23.1%	212 982	24.9%	652 692	76.4%	290 688	78.8%	(26.7%)
Other own revenue	68 840	128 836	4 151	6.0%	18 048	26.2%	9 896	7.7%	32 095	24.9%	5 984	9.0%	65.4%
Gains on disposal of PPE	38 000	38 000	(572)	(1.5%)	(45)	(.1%)	1	-	(616)	(1.6%)	(13)	-	(109.0%)
Operating Expenditure	2 578 556	2 661 611	599 561	23.3%	641 236	24.9%	568 953	21.4%	1 809 751	68.0%	557 001	71.7%	2.1%
Employee related costs	644 064	645 412	155 422	24.1%	155 013	24.1%	159 559	24.7%	469 994	72.8%	140 735	73.0%	13.4%
Remuneration of councillors	35 326	35 326	7 533	21.3%	7 938	22.5%	8 665	24.5%	24 136	68.3%	7 651	80.0%	13.3%
Debt impairment	50 000	50 000	12 500	25.0%	12 500	25.0%	12 500	25.0%	37 500	75.0%	12 500	75.0%	-
Depreciation and asset impairment	180 000	180 000	45 008	25.0%	45 000	25.0%	45 000	25.0%	135 008	75.0%	51 250	75.0%	(12.2%)
Finance charges	40 000	40 000	528	1.3%	10 810	27.0%	-	-	11 337	28.3%	-	31.0%	-
Bulk purchases	839 635	839 635	219 975	26.2%	173 321	20.6%	174 247	20.8%	567 543	67.6%	183 636	72.0%	(5.1%)
Other Materials	203 209	245 855	51 664	25.4%	73 167	36.0%	51 462	20.9%	176 294	71.7%	46 268	69.1%	11.2%
Contracted services	193 255	214 340	25 877	13.4%	49 531	25.6%	39 191	18.3%	114 599	53.5%	15 240	53.0%	157.2%
Transfers and grants	11 500	15 500	6 620	57.6%	5 120	44.5%	3 640	23.5%	15 380	99.2%	4 820	63.7%	(24.5%)
Other expenditure	381 567	395 543	74 434	19.5%	108 836	28.5%	74 689	18.9%	257 959	65.2%	94 902	76.8%	(21.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	239 769	206 069	84 744		55 644		46 798		187 186		101 802		
Transfers recognised - capital	622 026	612 668	38 201	6.1%	102 981	16.6%	127 904	20.9%	269 086	43.9%	206 363	112.8%	(38.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	861 795	818 736	122 945		158 625		174 703		456 273		308 165		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	861 795	818 736	122 945		158 625		174 703		456 273		308 165		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	861 795	818 736	122 945		158 625		174 703		456 273		308 165		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	861 795	818 736	122 945		158 625		174 703		456 273		308 165		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	1 096 467	1 063 499	72 211	6.6%	126 815	11.6%	162 912	15.3%	361 939	34.0%	159 574	50.9%	2.1%
National Government	622 026	612 668	53 003	8.5%	82 212	13.2%	133 765	21.8%	268 980	43.9%	114 871	52.6%	16.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	622 026	612 668	53 003	8.5%	82 212	13.2%	133 765	21.8%	268 980	43.9%	114 871	52.6%	16.4%
Borrowing	235 000	235 000	-	-	-	-	16 551	7.0%	16 551	7.0%	-	-	(100.0%)
Internally generated funds	239 441	215 832	19 209	8.0%	44 603	18.6%	12 596	5.8%	76 408	35.4%	43 028	45.0%	(70.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	1 675	-	(100.0%)
Capital Expenditure Standard Classification	1 096 467	1 063 499	72 211	6.6%	126 815	11.6%	162 912	15.3%	361 939	34.0%	159 574	50.9%	2.1%
Governance and Administration	61 525	79 025	6 202	10.1%	9 682	15.7%	4 637	5.9%	20 520	26.0%	3 648	29.2%	27.1%
Executive & Council	3 000	-	-	-	-	-	-	-	-	-	-	100.0%	-
Budget & Treasury Office	8 350	6 350	2 497	29.9%	2 596	31.1%	538	8.5%	5 631	88.7%	2 023	67.4%	(73.4%)
Corporate Services	50 175	72 675	3 705	7.4%	7 086	14.1%	4 099	5.6%	14 889	20.5%	1 625	18.9%	152.2%
Community and Public Safety	72 516	67 640	7 721	10.6%	16 313	22.5%	8 157	12.1%	32 191	47.6%	13 599	51.7%	(40.0%)
Community & Social Services	20 750	5 850	-	-	1 906	9.2%	6 909	118.1%	8 816	150.7%	810	39.7%	752.5%
Sport And Recreation	45 900	56 360	7 721	16.8%	13 928	30.3%	1 094	1.9%	22 743	40.4%	12 507	55.5%	(91.3%)
Public Safety	5 866	5 431	-	-	480	8.2%	153	2.8%	633	11.7%	281	18.7%	(45.4%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	366 999	323 527	9 467	2.6%	15 635	4.3%	43 657	13.5%	68 759	21.3%	94 563	53.4%	(53.8%)
Planning and Development	27 500	7 595	-	-	-	-	-	-	-	-	-	71.5%	-
Road Transport	339 499	304 332	9 212	2.7%	13 409	3.9%	43 153	14.2%	65 775	21.6%	94 070	53.1%	(54.1%)
Environmental Protection	-	11 600	255	-	2 226	-	504	4.3%	2 985	25.7%	493	-	2.2%
Trading Services	595 427	593 307	48 821	8.2%	85 186	14.3%	106 462	17.9%	240 468	40.5%	47 764	50.0%	122.9%
Electricity	31 000	31 000	19	.1%	1 016	3.3%	1 509	4.9%	2 544	8.2%	58	9.5%	2 480.6%
Water	375 018	545 057	45 314	12.1%	74 587	19.9%	104 236	19.1%	224 137	41.1%	46 308	51.0%	125.1%
Waste Water Management	-	17 250	-	-	-	-	90	.5%	90	.5%	-	-	(100.0%)
Waste Management	189 409	-	3 488	1.8%	9 583	5.1%	627	-	13 697	-	1 397	131.6%	(55.1%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	3 172 500	3 234 771	1 098 305	34.6%	969 368	30.6%	1 050 195	32.5%	3 117 868	96.4%	918 804	115.9%	14.3%
Property rates, penalties and collection charges	314 846	314 846	62 463	19.8%	73 476	23.3%	78 912	25.1%	214 851	68.2%	76 847	100.6%	2.7%
Service charges	1 172 692	1 172 692	290 715	24.8%	284 555	24.3%	291 642	24.9%	866 911	73.9%	284 457	80.8%	2.5%
Other revenue	110 564	206 155	250 216	226.3%	152 897	138.3%	156 532	75.9%	559 645	271.5%	199 789	628.4%	(21.7%)
Government - operating	864 900	854 258	327 163	37.8%	232 510	26.9%	173 921	20.4%	733 594	85.9%	152 207	74.8%	14.3%
Government - capital	622 026	599 348	150 069	24.1%	207 472	33.4%	333 007	55.6%	690 548	115.2%	188 910	119.3%	76.3%
Interest	87 472	87 472	17 679	20.2%	18 458	21.1%	16 181	18.5%	52 319	59.8%	16 593	84.9%	(2.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 348 556)	(2 484 837)	(922 852)	39.3%	(792 048)	33.7%	(854 326)	34.4%	(2 569 226)	103.4%	(656 661)	124.7%	30.1%
Suppliers and employees	(2 297 056)	(2 429 337)	(919 612)	40.0%	(776 392)	33.8%	(850 686)	35.0%	(2 546 690)	104.8%	(651 841)	127.2%	30.5%
Finance charges	(40 000)	(40 000)	-	-	(10 536)	26.3%	-	-	(10 536)	26.3%	-	31.0%	-
Transfers and grants	(11 500)	(15 500)	(3 240)	28.2%	(5 120)	44.5%	(3 640)	23.5%	(12 000)	77.4%	(4 820)	63.7%	(24.5%)
Net Cash from/(used) Operating Activities	823 944	749 934	175 452	21.3%	177 320	21.5%	195 869	26.1%	548 642	73.2%	262 143	81.9%	(25.3%)
Cash Flow from Investing Activities													
Receipts	38 400	38 400	79	.2%	2 531	6.6%	5	-	2 616	6.8%	6	.1%	(7.3%)
Proceeds on disposal of PPE	38 000	38 000	8	-	-	-	-	-	8	-	-	-	-
Decrease in non-current debtors	400	400	71	17.9%	2 531	632.8%	5	1.3%	2 608	652.0%	6	6.9%	(7.3%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 041 644)	(977 767)	(75 631)	7.3%	(126 815)	12.2%	(162 912)	16.7%	(365 359)	37.4%	(159 574)	51.2%	2.1%
Capital assets	(1 041 644)	(977 767)	(75 631)	7.3%	(126 815)	12.2%	(162 912)	16.7%	(365 359)	37.4%	(159 574)	51.2%	2.1%
Net Cash from/(used) Investing Activities	(1 003 244)	(939 367)	(75 552)	7.5%	(124 284)	12.4%	(162 907)	17.3%	(362 743)	38.6%	(159 568)	53.0%	2.1%
Cash Flow from Financing Activities													
Receipts	239 000	239 000	924	.4%	1 193	.5%	236 162	98.8%	238 279	99.7%	40 674	2 132.5%	480.6%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	235 000	235 000	-	-	-	-	235 000	100.0%	235 000	100.0%	39 490	-	495.1%
Increase (decrease) in consumer deposits	4 000	4 000	924	23.1%	1 193	29.8%	1 162	29.1%	3 279	82.0%	1 184	158.0%	(1.9%)
Payments	(75 000)	(75 000)	(10 000)	13.3%	(84 165)	112.2%	-	-	(94 165)	125.6%	-	31.9%	-
Repayment of borrowing	(75 000)	(75 000)	(10 000)	13.3%	(84 165)	112.2%	-	-	(94 165)	125.6%	-	31.9%	-
Net Cash from/(used) Financing Activities	164 000	164 000	(9 076)	(5.5%)	(82 972)	(50.6%)	236 162	144.0%	144 114	87.9%	40 674	(43.0%)	480.6%
Net Increase/(Decrease) in cash held	(15 300)	(25 432)	90 825	(593.6%)	(29 936)	195.7%	269 124	(1 058.2%)	330 013	(1 297.6%)	143 249	(53.2%)	87.9%
Cash/cash equivalents at the year begin:	50 000	86 200	86 200	172.4%	177 025	354.0%	147 089	170.6%	86 200	100.0%	245 466	90.7%	(40.1%)
Cash/cash equivalents at the year end:	34 700	60 767	177 025	510.2%	147 089	423.9%	416 213	684.9%	416 213	684.9%	388 716	272.1%	7.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	16 176	6.2%	13 516	5.2%	12 359	4.7%	219 071	83.9%	261 121	34.3%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 129	14.2%	8 894	8.4%	6 269	5.9%	76 215	71.6%	106 507	14.0%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 240	8.1%	6 570	4.7%	5 303	3.8%	116 457	83.4%	139 570	18.3%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 021	10.9%	1 220	6.6%	902	4.9%	14 409	77.7%	18 553	2.4%	-	-	-
Receivables from Exchange Transactions - Waste Management	3 677	11.4%	2 004	6.2%	1 598	5.0%	24 959	77.4%	32 238	4.2%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	9.5%	1	9.0%	1	9.0%	5	72.5%	6	-	-	-	-
Interest on Arrear Debtor Accounts	17	-	268	.2%	439	.4%	118 420	99.4%	119 143	15.6%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(57 702)	(67.8%)	556	.7%	732	.9%	141 460	166.3%	85 046	11.2%	-	-	-
Total By Income Source	(9 441)	(1.2%)	33 030	4.3%	27 602	3.6%	710 994	93.3%	762 184	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(273)	(.7%)	2 459	6.5%	1 692	4.4%	34 209	89.8%	38 087	5.0%	-	-	-
Commercial	686	.7%	5 504	5.6%	4 106	4.1%	88 706	89.6%	99 002	13.0%	-	-	-
Households	(9 899)	(1.6%)	24 980	4.0%	21 717	3.5%	585 767	94.1%	622 565	81.7%	-	-	-
Other	44	1.7%	86	3.4%	87	3.4%	2 312	91.4%	2 529	.3%	-	-	-
Total By Customer Group	(9 441)	(1.2%)	33 030	4.3%	27 602	3.6%	710 994	93.3%	762 184	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	47 651	100.0%	-	-	-	-	-	-	47 651	77.4%
Bulk Water	13 879	100.0%	-	-	-	-	-	-	13 879	22.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	61 531	100.0%	-	-	-	-	-	-	61 531	100.0%

Contact Details

Municipal Manager	Mr N Ramakuela (acting)	015 290 2102
Financial Manager	Mr Naazim Essa	015 290 2049

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: LEPELLE-NKUMPI (LIM355)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	396 451	396 451	119 145	30.1%	80 348	20.3%	100 815	25.4%	300 308	75.7%	102 183	78.3%	(1.3%)
Property rates	21 360	21 360	5 731	26.8%	5 749	26.9%	5 759	27.0%	17 240	80.7%	2 921	40.2%	97.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	6 537	6 537	1 553	23.8%	1 677	25.6%	1 534	23.5%	4 764	72.9%	1 461	54.4%	5.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	604	604	235	38.8%	234	38.8%	113	18.7%	582	96.3%	75	28.5%	51.3%
Interest earned - external investments	11 212	11 212	3 168	28.3%	3 084	27.5%	3 066	27.3%	9 318	83.1%	3 226	63.7%	(5.0%)
Interest earned - outstanding debtors	5 253	5 253	4 979	94.8%	5 163	98.3%	5 542	105.5%	15 685	298.6%	1 510	413.7%	267.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	8 494	8 494	89	1.0%	86	1.0%	85	1.0%	259	3.1%	85	2.9%	(.4%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	10 069	10 069	15 691	155.8%	58 714	583.1%	13 113	130.2%	87 517	869.2%	8 615	294.7%	52.2%
Transfers recognised - operational	208 066	208 066	86 317	41.5%	5 470	2.6%	71 279	34.3%	163 066	78.4%	83 959	96.8%	(15.1%)
Other own revenue	124 856	124 856	1 384	1.1%	170	.1%	323	.3%	1 878	1.5%	331	1.3%	(2.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	305 440	305 440	44 242	14.5%	51 010	16.7%	52 068	17.0%	147 320	48.2%	37 802	38.5%	37.7%
Employee related costs	88 442	88 442	18 527	20.9%	18 317	20.7%	19 233	21.7%	56 077	63.4%	16 827	61.8%	14.3%
Remuneration of councillors	19 505	19 505	4 287	22.0%	4 498	23.1%	4 801	24.6%	13 586	69.7%	4 618	69.3%	4.0%
Debt impairment	26 429	26 429	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	37 289	37 289	-	-	-	-	-	-	-	-	-	-	-
Finance charges	28	28	19	69.4%	27	97.9%	31	111.1%	78	278.5%	36	138.6%	(13.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	15 746	15 746	2 878	18.3%	3 941	25.0%	3 012	19.1%	9 831	62.4%	3 114	52.9%	(3.3%)
Contracted services	28 355	28 355	1 926	6.8%	2 535	8.9%	4 216	14.9%	8 677	30.6%	2 200	22.8%	91.6%
Transfers and grants	-	-	-	-	-	-	8 298	-	8 298	-	-	-	(100.0%)
Other expenditure	89 646	89 646	16 606	18.5%	21 691	24.2%	12 477	13.9%	50 774	56.6%	11 007	39.1%	13.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	91 011	91 011	74 903		29 337		48 747		152 987		64 382		
Transfers recognised - capital	51 466	51 466	7 361	14.3%	15 149	29.4%	1 684	3.3%	24 194	47.0%	20 072	42.1%	(91.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	142 477	142 477	82 264		44 487		50 431		177 181		84 453		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	142 477	142 477	82 264		44 487		50 431		177 181		84 453		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	142 477	142 477	82 264		44 487		50 431		177 181		84 453		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	142 477	142 477	82 264		44 487		50 431		177 181		84 453		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	142 477	142 477	16 536	11.6%	28 221	19.8%	24 962	17.5%	69 719	48.9%	17 223	25.4%	44.9%
National Government	51 466	51 466	5 565	10.8%	7 014	13.6%	9 604	18.7%	22 182	43.1%	9 515	26.6%	.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	51 466	51 466	5 565	10.8%	7 014	13.6%	9 604	18.7%	22 182	43.1%	9 515	26.5%	.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	91 011	91 011	10 971	12.1%	21 208	23.3%	15 359	16.9%	47 537	52.2%	7 708	23.8%	99.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	142 477	142 477	16 536	11.6%	28 221	19.8%	24 962	17.5%	69 719	48.9%	17 223	25.4%	44.9%
Governance and Administration	23 920	23 920	4 705	19.7%	996	4.2%	3 341	14.0%	9 043	37.8%	5 488	32.7%	(39.1%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	23 920	23 920	4 705	19.7%	996	4.2%	3 341	14.0%	9 043	37.8%	5 488	32.7%	(39.1%)
Community and Public Safety	27 950	27 950	1 325	4.7%	3 969	14.2%	3 767	13.5%	9 062	32.4%	3 997	15.1%	(5.7%)
Community & Social Services	25 350	25 350	1 325	5.2%	2 658	10.5%	3 524	13.9%	7 507	29.6%	2 403	12.3%	46.6%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 600	2 600	-	-	1 311	50.4%	244	9.4%	1 555	59.8%	1 594	37.9%	(84.7%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	90 607	90 607	10 505	11.6%	23 256	25.7%	17 853	19.7%	51 614	57.0%	7 738	26.0%	130.7%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	90 607	90 607	10 505	11.6%	23 256	25.7%	17 853	19.7%	51 614	57.0%	7 738	26.0%	130.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	439 614	439 614	114 700	26.1%	75 003	17.1%	57 934	13.2%	247 637	56.3%	132 732	74.2%	(56.4%)
Property rates, penalties and collection charges	18 054	18 054	650	3.6%	791	4.4%	218	1.2%	1 659	9.2%	430	10.8%	(49.4%)
Service charges	3 649	3 649	321	8.8%	414	11.3%	562	15.4%	1 297	35.5%	344	23.3%	63.5%
Other revenue	143 007	143 007	5 497	3.8%	3 831	2.7%	2 435	1.7%	11 764	8.2%	2 741	13.5%	(11.2%)
Government - operating	208 066	208 066	86 523	41.6%	47 404	22.8%	51 526	24.8%	185 453	89.1%	83 936	98.9%	(38.6%)
Government - capital	51 466	51 466	17 769	34.5%	19 333	37.6%	-	-	37 102	72.1%	42 371	100.0%	(100.0%)
Interest	15 373	15 373	3 941	25.6%	3 230	21.0%	3 192	20.8%	10 363	67.4%	2 910	66.5%	9.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(241 592)	(241 592)	(44 242)	18.3%	(51 022)	21.1%	(43 770)	18.1%	(139 034)	57.5%	(37 790)	48.5%	15.8%
Suppliers and employees	(241 564)	(241 564)	(44 223)	18.3%	(50 994)	21.1%	(43 739)	18.1%	(138 956)	57.5%	(37 790)	48.5%	15.7%
Finance charges	(28)	(28)	(19)	69.4%	(27)	97.9%	(31)	111.1%	(78)	278.5%	-	3.2%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	198 022	198 022	70 458	35.6%	23 982	12.1%	14 163	7.2%	108 603	54.8%	94 941	110.3%	(85.1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(142 477)	(142 477)	(16 536)	11.6%	(28 221)	19.8%	(24 962)	17.5%	(69 719)	48.9%	(13 798)	23.3%	80.9%
Capital assets	(142 477)	(142 477)	(16 536)	11.6%	(28 221)	19.8%	(24 962)	17.5%	(69 719)	48.9%	(13 798)	23.3%	80.9%
Net Cash from/(used) Investing Activities	(142 477)	(142 477)	(16 536)	11.6%	(28 221)	19.8%	(24 962)	17.5%	(69 719)	48.9%	(13 798)	23.3%	80.9%
Cash Flow from Financing Activities													
Receipts	-	-	6	-	12	-	9	-	26	-	13	-	(33.3%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	6	-	12	-	9	-	26	-	13	-	(33.3%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	6	-	12	-	9	-	26	-	13	-	(33.3%)
Net Increase/(Decrease) in cash held	55 545	55 545	53 928	97.1%	(4 228)	(7.6%)	(10 790)	(19.4%)	38 910	70.1%	81 156	535.3%	(113.3%)
Cash/cash equivalents at the year begin:	216 175	216 175	256 436	118.6%	310 365	143.6%	306 137	141.6%	256 436	118.6%	262 647	121.6%	16.6%
Cash/cash equivalents at the year end:	271 720	271 720	310 365	114.2%	306 137	112.7%	295 347	108.7%	295 347	108.7%	343 804	184.1%	(14.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 663	2.0%	1 621	1.9%	1 595	1.9%	80 235	94.3%	85 114	61.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	539	1.8%	507	1.7%	465	1.6%	28 008	94.9%	29 519	21.5%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	850	3.8%	896	4.1%	807	3.6%	19 566	88.5%	22 120	16.1%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8	1.0%	8	1.0%	9	1.0%	831	97.1%	856	.6%	-	-	-
Total By Income Source	3 060	2.2%	3 033	2.2%	2 876	2.1%	128 640	93.5%	137 609	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	353	1.4%	339	1.3%	318	1.3%	24 110	96.0%	25 120	18.3%	-	-	-
Commercial	731	2.8%	670	2.6%	640	2.5%	23 685	92.1%	25 726	18.7%	-	-	-
Households	1 976	2.3%	2 024	2.3%	1 918	2.2%	80 845	93.2%	86 764	63.1%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 060	2.2%	3 033	2.2%	2 876	2.1%	128 640	93.5%	137 609	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	34 931	100.0%	34 931	44.0%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 967	33.9%	-	-	-	-	23 333	66.1%	35 299	44.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 940	43.4%	-	-	-	-	5 134	56.6%	9 074	11.4%
Total	15 907	20.1%	-	-	-	-	63 398	79.9%	79 304	100.0%

Contact Details

Municipal Manager	Ms RM Ngoveni	015 633 4508
Financial Manager	Mrs Rosina Ngoveni	015 633 4520

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: CAPRICORN (DC35)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	671 183	655 806	210 887	31.4%	184 314	27.5%	147 354	22.5%	542 554	82.7%	137 730	72.7%	7.0%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	57 659	57 659	-	-	-	-	45 488	78.9%	45 488	78.9%	-	38.1%	(100.0%)
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	5 966	-	19 662	-	(25 628)	-	-	-	-	-	(100.0%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	22 694	22 694	6 404	28.2%	5 918	26.1%	6 134	27.0%	18 456	81.3%	5 509	81.9%	11.4%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	589 885	574 508	198 248	33.6%	158 611	26.9%	121 313	21.1%	478 173	83.2%	131 806	75.7%	(8.0%)
Other own revenue	945	945	198	21.0%	123	13.0%	117	12.4%	438	46.3%	388	30.0%	(69.8%)
Gains on disposal of PPE	-	-	70	-	-	-	(70)	-	-	-	27	-	(354.8%)
Operating Expenditure	740 662	706 685	126 704	17.1%	176 739	23.9%	463 702	65.6%	767 146	108.6%	100 528	59.7%	361.3%
Employee related costs	278 377	263 424	57 482	20.6%	68 674	24.7%	53 575	20.3%	179 731	68.2%	51 190	68.6%	4.7%
Remuneration of councillors	13 921	13 921	2 588	18.6%	2 467	17.7%	3 901	28.0%	8 956	64.3%	2 925	73.9%	33.4%
Debt impairment	51 893	51 893	-	-	-	-	-	-	-	-	1 279	2.3%	(100.0%)
Depreciation and asset impairment	69 479	50 879	14 483	20.8%	10 039	14.4%	7 604	14.9%	32 126	63.1%	14 334	68.5%	(47.0%)
Finance charges	475	475	-	-	36	7.6%	865	182.2%	901	189.8%	164	34.7%	427.7%
Bulk purchases	50 400	50 400	2 304	4.6%	9 783	19.4%	22 716	45.1%	34 804	69.1%	3 533	48.5%	542.9%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	18 106	18 537	7 121	39.3%	5 461	30.2%	11 439	61.7%	24 022	129.6%	5 280	95.8%	116.7%
Transfers and grants	1 850	1 850	-	-	-	-	600	32.4%	600	32.4%	-	-	(100.0%)
Other expenditure	256 161	255 306	42 725	16.7%	80 279	31.3%	60 871	23.8%	183 875	72.0%	21 823	60.3%	178.9%
Loss on disposal of PPE	-	-	-	-	-	-	302 131	-	302 131	-	-	-	(100.0%)
Surplus/(Deficit)	(69 479)	(50 879)	84 183		7 574		(316 348)		(224 591)		37 202		
Transfers recognised - capital	286 956	303 969	64 878	22.6%	80 209	28.0%	88 347	29.1%	233 434	76.8%	87 314	66.3%	1.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	217 477	253 090	149 061		87 783		(228 002)		8 842		124 516		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	217 477	253 090	149 061		87 783		(228 002)		8 842		124 516		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	217 477	253 090	149 061		87 783		(228 002)		8 842		124 516		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	217 477	253 090	149 061		87 783		(228 002)		8 842		124 516		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	286 956	303 609	31 233	10.9%	71 306	24.8%	67 552	22.2%	170 091	56.0%	117 514	67.2%	(42.5%)
National Government	286 956	303 609	31 233	10.9%	71 306	24.8%	67 552	22.2%	170 091	56.0%	117 514	67.2%	(42.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	286 956	303 609	31 233	10.9%	71 306	24.8%	67 552	22.2%	170 091	56.0%	117 514	67.2%	(42.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	286 956	303 609	31 233	10.9%	71 306	24.8%	67 552	22.2%	170 091	56.0%	117 514	67.2%	(42.5%)
Governance and Administration	13 964	19 509	1 228	8.8%	722	5.2%	4 217	21.6%	6 167	31.6%	3 673	31.5%	14.8%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	11 964	17 509	1 228	10.3%	722	6.0%	4 217	24.1%	6 167	35.2%	3 673	34.2%	14.8%
Community and Public Safety	2 040	12 115	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 040	12 115	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	270 952	271 986	30 005	11.1%	70 584	26.1%	63 334	23.3%	163 923	60.3%	113 842	74.1%	(44.4%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	263 952	271 986	30 005	11.4%	70 584	26.7%	63 334	23.3%	163 923	60.3%	113 842	74.9%	(44.4%)
Waste Water Management	7 000	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	912 012	913 648	321 130	35.2%	305 250	33.5%	290 902	31.8%	917 282	100.4%	286 567	85.5%	1.5%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	11 532	11 532	-	-	15 877	137.7%	(17 102)	(148.3%)	(1 225)	(10.6%)	-	-	(100.0%)
Other revenue	945	945	199	21.1%	123	13.0%	117	12.4%	439	46.4%	(10 285)	36.1%	(101.1%)
Government - operating	589 885	574 508	200 770	34.0%	236 796	40.1%	147 579	25.7%	585 144	101.9%	143 737	82.9%	2.7%
Government - capital	286 956	303 969	113 757	39.6%	46 537	16.2%	154 174	50.7%	314 469	103.5%	147 606	93.9%	4.5%
Interest	22 694	22 694	6 404	28.2%	5 918	26.1%	6 134	27.0%	18 456	81.3%	5 509	81.9%	11.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(619 290)	(706 685)	(181 963)	29.4%	(170 371)	27.5%	(140 617)	19.9%	(492 950)	69.8%	(91 898)	56.2%	53.0%
Suppliers and employees	(618 815)	(704 360)	(181 963)	29.4%	(170 335)	27.5%	(139 151)	19.8%	(491 449)	69.8%	(91 734)	56.3%	51.7%
Finance charges	(475)	(475)	-	-	(36)	7.6%	(865)	182.2%	(901)	189.8%	(164)	34.7%	427.7%
Transfers and grants	-	(1 850)	-	-	-	-	(600)	32.4%	(600)	32.4%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	292 722	206 963	139 168	47.5%	134 879	46.1%	150 285	72.6%	424 332	205.0%	194 669	179.4%	(22.8%)
Cash Flow from Investing Activities													
Receipts	-	-	70	-	-	-	260	-	330	-	52	-	400.8%
Proceeds on disposal of PPE	-	-	70	-	-	-	260	-	330	-	52	-	400.8%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(207 292)	0	(31 233)	15.1%	(71 306)	34.4%	(67 552)	##############	(170 091)	##############	(117 514)	67.2%	(42.5%)
Capital assets	(207 292)	0	(31 233)	15.1%	(71 306)	34.4%	(67 552)	##############	(170 091)	##############	(117 514)	67.2%	(42.5%)
Net Cash from/(used) Investing Activities	(207 292)	0	(31 163)	15.0%	(71 306)	34.4%	(67 292)	##############	(169 761)	##############	(117 462)	67.0%	(42.7%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 589)	1 589	-	-	(455)	28.6%	(769)	(48.4%)	(1 223)	(77.0%)	(1 006)	100.6%	(23.6%)
Repayment of borrowing	(1 589)	1 589	-	-	(455)	28.6%	(769)	(48.4%)	(1 223)	(77.0%)	(1 006)	100.6%	(23.6%)
Net Cash from/(used) Financing Activities	(1 589)	1 589	-	-	(455)	28.6%	(769)	(48.4%)	(1 223)	(77.0%)	(1 006)	100.6%	(23.6%)
Net Increase/(Decrease) in cash held	83 842	208 552	108 005	128.8%	63 118	75.3%	82 225	39.4%	253 348	121.5%	76 201	(175.9%)	7.9%
Cash/cash equivalents at the year begin:	196 598	-	205 556	104.6%	313 561	159.5%	376 679	-	205 556	-	347 508	132.8%	8.4%
Cash/cash equivalents at the year end:	280 440	208 552	313 561	111.8%	376 679	134.3%	458 904	220.0%	458 904	220.0%	423 708	572.3%	8.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	298	.3%	18 645	20.9%	-	-	70 430	78.8%	89 373	64.4%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7 246	14.7%	5 758	11.7%	4 949	10.0%	31 453	63.7%	49 405	35.6%	-	-	-
Total By Income Source	7 543	5.4%	24 403	17.6%	4 949	3.6%	101 883	73.4%	138 779	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7 543	5.4%	24 403	17.6%	4 949	3.6%	101 883	73.4%	138 779	100.0%	-	-	-
Total By Customer Group	7 543	5.4%	24 403	17.6%	4 949	3.6%	101 883	73.4%	138 779	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 247	1.9%	21 138	12.5%	229	.1%	144 931	85.5%	169 545	51.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	59 265	36.7%	-	-	-	-	102 196	63.3%	161 461	48.8%
Total	62 512	18.9%	21 138	6.4%	229	.1%	247 127	74.7%	331 007	100.0%

Contact Details

Municipal Manager	Ms Thuso Nemugumoni	015 294 1076
Financial Manager	Mrs Mariette Venter	015 294 1094

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: THABAZIMBI (LIM361)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	303 508	303 508	71 026	23.4%	64 768	21.3%	54 214	17.9%	190 008	62.6%	128 050	184.6%	(57.7%)
Property rates	46 017	46 017	9 676	21.0%	9 771	21.2%	3 590	7.8%	23 037	50.1%	69 567	783.8%	(94.8%)
Property rates - penalties and collection charges	10	10	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	90 259	90 259	13 982	15.5%	14 571	16.1%	14 383	15.9%	42 935	47.6%	18 127	79.0%	(20.7%)
Service charges - water revenue	47 658	47 658	6 354	13.3%	8 035	16.9%	6 959	14.6%	21 348	44.8%	9 992	87.2%	(30.4%)
Service charges - sanitation revenue	24 504	24 504	4 962	20.2%	5 141	21.0%	5 009	20.4%	15 112	61.7%	4 280	69.3%	17.0%
Service charges - refuse revenue	12 914	12 914	2 859	22.1%	6 687	51.8%	2 847	22.0%	12 393	96.0%	2 907	71.8%	(2.1%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 292	1 292	296	22.9%	194	15.0%	295	22.8%	784	60.7%	75	21.0%	291.1%
Interest earned - external investments	-	-	8	-	5	-	10	-	23	-	3	-	208.4%
Interest earned - outstanding debtors	764	764	4 679	612.4%	3 067	401.5%	4 911	642.9%	12 657	1 656.8%	9 231	309.4%	(46.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 000	3 000	66	2.2%	42	1.4%	70	2.3%	179	6.0%	80	42.5%	(12.5%)
Licences and permits	2 808	2 808	-	-	8	.3%	2	.1%	10	.3%	-	8.3%	(100.0%)
Agency services	2 283	2 283	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	67 576	67 576	27 766	41.1%	16 763	24.8%	15 883	23.5%	60 412	89.4%	13 069	83.2%	21.5%
Other own revenue	4 424	4 424	379	8.6%	334	7.5%	254	5.7%	967	21.9%	441	138.5%	(42.4%)
Gains on disposal of PPE	-	-	-	-	151	-	-	-	151	-	277	-	(100.0%)
Operating Expenditure	281 955	281 955	43 454	15.4%	68 986	24.5%	72 140	25.6%	184 581	65.5%	59 058	53.4%	22.2%
Employee related costs	114 525	114 525	26 283	22.9%	27 315	23.9%	26 085	22.8%	79 683	69.6%	25 191	69.3%	3.5%
Remuneration of councillors	8 100	8 100	2 289	28.3%	2 236	27.6%	1 945	24.0%	6 470	79.9%	1 830	69.1%	6.3%
Debt impairment	5 932	5 932	-	-	-	-	989	16.7%	989	16.7%	-	-	(100.0%)
Depreciation and asset impairment	21 976	21 976	-	-	-	-	5 494	25.0%	5 494	25.0%	-	-	(100.0%)
Finance charges	1 888	1 888	2 346	124.2%	8 773	464.6%	8 098	428.9%	19 217	1 017.7%	5 955	1 549.7%	36.0%
Bulk purchases	76 432	76 432	8 207	10.7%	23 191	30.3%	22 572	29.5%	53 970	70.6%	20 116	65.2%	12.2%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	2 653	2 653	2 773	104.5%	2 353	88.7%	575	21.7%	5 700	214.9%	3 726	412.4%	(84.6%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	50 450	50 450	1 558	3.1%	5 119	10.1%	6 382	12.7%	13 059	25.9%	2 239	12.8%	185.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	21 553	21 553	27 572		(4 218)		(17 927)		5 427		68 991		
Transfers recognised - capital	48 714	48 714	-	-	-	-	6 000	12.3%	6 000	12.3%	-	2.8%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	27 000	27 000	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	97 267	97 267	27 572		(4 218)		(11 927)		11 427		68 991		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	97 267	97 267	27 572		(4 218)		(11 927)		11 427		68 991		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	97 267	97 267	27 572		(4 218)		(11 927)		11 427		68 991		
Share of surplus/ (deficit) of associate	-	-	(4 549)	-	(506)	-	-	-	(5 055)	-	(872)	-	(100.0%)
Surplus/(Deficit) for the year	97 267	97 267	23 023		(4 725)		(11 927)		6 372		68 119		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	85 627	85 627	9 212	10.8%	21 902	25.6%	-	-	31 114	36.3%	-	-	-
National Government	52 463	52 463	9 212	17.6%	21 902	41.7%	-	-	31 114	59.3%	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	52 463	52 463	9 212	17.6%	21 902	41.7%	-	-	31 114	59.3%	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	33 164	33 164	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	85 627	85 627	9 212	10.8%	21 902	25.6%	-	-	31 114	36.3%	-	-	-
Governance and Administration	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	30 566	30 566	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	1 000	30 566	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 566	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	27 000	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	23 862	23 862	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	600	600	-	-	-	-	-	-	-	-	-	-	-
Road Transport	22 262	22 262	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Trading Services	26 199	26 199	9 212	35.2%	21 902	83.6%	-	-	31 114	118.8%	-	-	-
Electricity	6 199	6 199	-	-	-	-	-	-	-	-	-	-	-
Water	20 000	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	20 000	9 212	-	21 902	-	-	-	31 114	155.6%	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	278 401	278 401	58 515	21.0%	47 175	16.9%	59 171	21.3%	164 861	59.2%	50 403	68.5%	17.4%
Property rates, penalties and collection charges	32 415	32 415	6 703	20.7%	5 725	17.7%	7 181	22.2%	19 609	60.5%	4 852	62.9%	48.0%
Service charges	141 340	141 340	18 168	12.9%	18 878	13.4%	21 442	15.2%	58 488	41.4%	21 469	40.4%	(.1%)
Other revenue	7 788	7 788	5 589	71.8%	5 530	71.0%	8 186	105.1%	19 304	247.9%	9 586	-	(14.6%)
Government - operating	67 456	67 456	27 766	41.2%	16 763	24.9%	21 883	32.4%	66 412	98.5%	13 069	84.4%	67.4%
Government - capital	28 714	28 714	-	-	-	-	-	-	-	-	-	-	-
Interest	688	688	288	41.9%	279	40.6%	480	69.8%	1 047	152.3%	1 426	103.5%	(66.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(255 986)	(255 986)	(45 865)	17.9%	(69 855)	27.3%	(69 815)	27.3%	(185 535)	72.5%	(47 037)	64.4%	48.4%
Suppliers and employees	(254 098)	(254 098)	(43 412)	17.1%	(61 034)	24.0%	(59 203)	23.3%	(163 649)	64.4%	(44 979)	65.9%	31.6%
Finance charges	(1 888)	(1 888)	(2 453)	129.9%	(8 821)	467.1%	(10 612)	562.0%	(21 886)	1 159.0%	(2 058)	24.3%	415.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	22 415	22 415	12 650	56.4%	(22 680)	(101.2%)	(10 644)	(47.5%)	(20 674)	(92.2%)	3 366	23.9%	(416.2%)
Cash Flow from Investing Activities													
Receipts	7 919	7 919	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	5 468	5 468	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	2 451	2 451	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(28 714)	(28 714)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(28 714)	(28 714)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(20 795)	(20 795)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	3 029	3 029	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 029	3 029	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 000)	(3 000)	-	-	-	-	(106)	3.5%	(106)	3.5%	-	29.8%	(100.0%)
Repayment of borrowing	(3 000)	(3 000)	-	-	-	-	(106)	3.5%	(106)	3.5%	-	29.8%	(100.0%)
Net Cash from/(used) Financing Activities	29	29	-	-	-	-	(106)	(366.1%)	(106)	(366.1%)	-	29.8%	(100.0%)
Net Increase/(Decrease) in cash held	1 649	1 649	12 650	767.2%	(22 680)	(1 375.6%)	(10 750)	(652.0%)	(20 780)	(1 260.4%)	3 366	153.7%	(419.3%)
Cash/cash equivalents at the year begin:	(727)	(727)	6 358	(874.5%)	19 007	(2 614.5%)	(3 672)	505.1%	6 358	(874.5%)	(6 621)	88.9%	(44.5%)
Cash/cash equivalents at the year end:	922	922	19 007	2 062.1%	(3 672)	(398.4%)	(14 422)	(1 564.7%)	(14 422)	(1 564.7%)	(3 255)	447.7%	343.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 614	3.1%	1 411	2.7%	1 175	2.2%	48 675	92.1%	52 876	20.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 530	25.6%	1 243	9.0%	835	6.1%	8 176	59.3%	13 784	5.3%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 711	5.4%	3 559	7.1%	1 599	3.2%	42 235	84.3%	50 104	19.4%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 444	4.5%	1 119	3.5%	929	2.9%	28 891	89.2%	32 384	12.5%	-	-	-
Receivables from Exchange Transactions - Waste Management	197	1.1%	(4)	-	(75)	(.4%)	17 471	99.3%	17 589	6.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	91	2.9%	90	2.8%	90	2.8%	2 913	91.5%	3 185	1.2%	-	-	-
Interest on Arrear Debtor Accounts	1 698	3.2%	1 633	3.1%	1 590	3.0%	48 085	90.7%	53 006	20.5%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 720)	(7.7%)	373	1.1%	264	.7%	37 417	105.9%	35 335	13.7%	-	-	-
Total By Income Source	8 566	3.3%	9 425	3.6%	6 407	2.5%	233 865	90.6%	258 263	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	790	7.1%	993	8.9%	766	6.9%	8 553	77.0%	11 102	4.3%	-	-	-
Commercial	4 506	10.3%	3 082	7.0%	1 020	2.3%	35 108	80.3%	43 715	16.9%	-	-	-
Households	4 585	2.6%	3 469	2.0%	3 582	2.0%	165 541	93.4%	177 177	68.6%	-	-	-
Other	(1 315)	(5.0%)	1 881	7.2%	1 039	4.0%	24 664	93.9%	26 268	10.2%	-	-	-
Total By Customer Group	8 566	3.3%	9 425	3.6%	6 407	2.5%	233 865	90.6%	258 263	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	14 706	7.0%	11 802	5.6%	7 538	3.6%	175 927	83.8%	209 974	61.4%
Bulk Water	-	-	7 770	24.1%	1 983	6.2%	22 471	69.7%	32 224	9.4%
PAYE deductions	1 251	100.0%	-	-	-	-	-	-	1 251	.4%
VAT (output less input)	4 448	100.0%	-	-	-	-	-	-	4 448	1.3%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	3 656	100.0%	3 656	1.1%
Trade Creditors	10 758	12.1%	14 901	16.8%	7 896	8.9%	55 294	62.2%	88 848	26.0%
Auditor-General	-	-	-	-	-	-	1 650	100.0%	1 650	.5%
Other	-	-	-	-	-	-	-	-	-	-
Total	31 163	9.1%	34 474	10.1%	17 416	5.1%	258 996	75.7%	342 050	100.0%

Contact Details

Municipal Manager	Mr Mr T.S Ngobeni	014 777 1525
Financial Manager	Mr Chaitezvi Sebastian (Budget Manager)	014 777 1525

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: LEPHALALE (LIM362)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	410 230	410 230	63 669	15.5%	-	-	-	-	63 669	15.5%	86 522	69.0%	(100.0%)
Property rates	48 780	48 780	4 675	9.6%	-	-	-	-	4 675	9.6%	7 795	61.3%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	144 627	144 627	12 507	8.6%	-	-	-	-	12 507	8.6%	45 317	73.9%	(100.0%)
Service charges - water revenue	36 845	36 845	-	-	-	-	-	-	-	-	5 589	58.3%	(100.0%)
Service charges - sanitation revenue	16 930	16 930	1 287	7.6%	-	-	-	-	1 287	7.6%	2 307	53.4%	(100.0%)
Service charges - refuse revenue	11 305	11 305	995	8.8%	-	-	-	-	995	8.8%	1 847	58.1%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	288	288	12	4.3%	-	-	-	-	12	4.3%	29	51.7%	(100.0%)
Interest earned - external investments	4 247	4 247	602	14.2%	-	-	-	-	602	14.2%	419	59.4%	(100.0%)
Interest earned - outstanding debtors	21 190	21 190	1 430	6.7%	-	-	-	-	1 430	6.7%	3 392	51.7%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	370	370	63	17.0%	-	-	-	-	63	17.0%	226	98.4%	(100.0%)
Licences and permits	9 305	9 305	1 340	14.4%	-	-	-	-	1 340	14.4%	(3 510)	26.5%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	99 172	99 172	39 747	40.1%	-	-	-	-	39 747	40.1%	22 314	84.2%	(100.0%)
Other own revenue	17 171	17 171	1 011	5.9%	-	-	-	-	1 011	5.9%	795	40.8%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	465 578	465 578	45 138	9.7%	-	-	-	-	45 138	9.7%	84 097	61.8%	(100.0%)
Employee related costs	161 092	161 092	13 134	8.2%	-	-	-	-	13 134	8.2%	25 119	57.8%	(100.0%)
Remuneration of councillors	8 554	8 554	680	7.9%	-	-	-	-	680	7.9%	1 614	58.9%	(100.0%)
Debt impairment	1 650	1 650	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	68 954	68 954	5 792	8.4%	-	-	-	-	5 792	8.4%	11 203	56.5%	(100.0%)
Finance charges	11 466	11 466	-	-	-	-	-	-	-	-	2 077	60.4%	(100.0%)
Bulk purchases	124 597	124 597	13 110	10.5%	-	-	-	-	13 110	10.5%	21 268	68.3%	(100.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	12 837	12 837	2 072	16.1%	-	-	-	-	2 072	16.1%	2 219	78.3%	(100.0%)
Transfers and grants	1 315	1 315	32	2.5%	-	-	-	-	32	2.5%	30	72.2%	(100.0%)
Other expenditure	75 112	75 112	10 318	13.7%	-	-	-	-	10 318	13.7%	20 567	64.9%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(55 348)	(55 348)	18 530		-		-		18 530		2 424		
Transfers recognised - capital	62 537	62 537	2 931	4.7%	-	-	-	-	2 931	4.7%	4 203	60.6%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	7 189	7 189	21 462		-		-		21 462		6 628		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	7 189	7 189	21 462		-		-		21 462		6 628		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7 189	7 189	21 462		-		-		21 462		6 628		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	7 189	7 189	21 462		-		-		21 462		6 628		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	68 080	68 080	33 836	49.7%	15 629	23.0%	4 332	6.4%	53 797	79.0%	8 862	37.2%	(51.1%)
National Government	18 500	18 500	27 609	149.2%	10 537	57.0%	4 322	23.4%	42 469	229.6%	7 924	66.2%	(45.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	18 500	18 500	27 609	149.2%	10 537	57.0%	4 322	23.4%	42 469	229.6%	7 924	66.2%	(45.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	49 580	49 580	6 227	12.6%	5 092	10.3%	10	-	11 329	22.8%	939	10.4%	(98.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	68 080	68 080	33 836	49.7%	15 629	23.0%	4 332	6.4%	53 797	79.0%	8 862	37.2%	(51.1%)
Governance and Administration	-	-	783	-	538	-	-	-	1 322	-	175	7.7%	(100.0%)
Executive & Council	-	-	289	-	192	-	-	-	481	-	43	29.4%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	131	39.3%	(100.0%)
Corporate Services	-	-	494	-	346	-	-	-	840	-	-	.4%	-
Community and Public Safety	-	-	-	-	319	-	-	-	319	-	52	.8%	(100.0%)
Community & Social Services	-	-	-	-	319	-	-	-	319	-	52	.9%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 098	18 098	14 757	81.5%	5 275	29.1%	2 733	15.1%	22 765	125.8%	5 356	58.9%	(49.0%)
Planning and Development	-	-	707	-	1 156	-	10	-	1 873	-	-	-	(100.0%)
Road Transport	18 098	18 098	14 050	77.6%	4 118	22.8%	2 723	15.0%	20 892	115.4%	5 356	65.9%	(49.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	46 939	46 939	18 295	39.0%	9 496	20.2%	1 599	3.4%	29 391	62.6%	3 280	34.0%	(51.2%)
Electricity	7 000	7 000	-	-	2 043	29.2%	-	-	2 043	29.2%	123	6.6%	(100.0%)
Water	29 616	29 616	11 891	40.2%	6 419	21.7%	1 599	5.4%	19 909	67.2%	3 157	53.4%	(49.3%)
Waste Water Management	10 323	10 323	1 695	16.4%	-	-	-	-	1 695	16.4%	-	-	-
Waste Management	-	-	4 710	-	1 035	-	-	-	5 745	-	-	-	-
Other	3 043	3 043	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	441 640	441 640	160 613	36.4%	124 855	28.3%	27 578	6.2%	313 046	70.9%	146 975	92.9%	(81.2%)
Property rates, penalties and collection charges	46 341	46 341	12 676	27.4%	12 381	26.7%	3 285	7.1%	28 341	61.2%	14 077	78.8%	(76.7%)
Service charges	199 222	199 222	69 064	34.7%	53 914	27.1%	19 934	10.0%	142 912	71.7%	59 508	83.8%	(66.5%)
Other revenue	30 120	30 120	8 769	29.1%	5 823	19.3%	2 404	8.0%	16 996	56.4%	(2 336)	30.5%	(202.9%)
Government - operating	99 172	99 172	41 518	41.9%	21 231	21.4%	273	.3%	63 021	63.5%	22 140	85.8%	(98.8%)
Government - capital	62 537	62 537	24 367	39.0%	25 718	41.1%	-	-	50 085	80.1%	49 557	179.4%	(100.0%)
Interest	4 247	4 247	4 220	99.4%	5 788	136.3%	1 683	39.6%	11 691	275.3%	4 029	316.4%	(58.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(353 630)	(353 630)	(114 424)	32.4%	(99 208)	28.1%	(38 263)	10.8%	(251 896)	71.2%	(100 685)	87.2%	(62.0%)
Suppliers and employees	(340 850)	(340 850)	(111 147)	32.6%	(97 264)	28.5%	(36 145)	10.6%	(244 556)	71.7%	(97 468)	88.0%	(62.9%)
Finance charges	(11 465)	(11 465)	(2 936)	25.6%	(1 898)	16.6%	(1 842)	16.1%	(6 676)	58.2%	(3 164)	69.1%	(41.8%)
Transfers and grants	(1 315)	(1 315)	(341)	25.9%	(46)	3.5%	(276)	21.0%	(663)	50.4%	(53)	49.5%	417.9%
Net Cash from/(used) Operating Activities	88 009	88 009	46 189	52.5%	25 647	29.1%	(10 685)	(12.1%)	61 151	69.5%	46 290	112.5%	(123.1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(68 080)	(68 080)	(32 693)	48.0%	(14 574)	21.4%	(4 332)	6.4%	(51 599)	75.8%	(15 921)	49.7%	(72.8%)
Capital assets	(68 080)	(68 080)	(32 693)	48.0%	(14 574)	21.4%	(4 332)	6.4%	(51 599)	75.8%	(15 921)	49.7%	(72.8%)
Net Cash from/(used) Investing Activities	(68 080)	(68 080)	(32 693)	48.0%	(14 574)	21.4%	(4 332)	6.4%	(51 599)	75.8%	(15 921)	49.7%	(72.8%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 187)	(4 187)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(4 187)	(4 187)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(4 187)	(4 187)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	15 742	15 742	13 496	85.7%	11 073	70.3%	(15 018)	(95.4%)	9 552	60.7%	30 369	(363.0%)	(149.4%)
Cash/cash equivalents at the year begin:	59 763	59 763	(2 872)	(4.8%)	10 624	17.8%	21 697	36.3%	(2 872)	(4.8%)	25 434	-	(14.7%)
Cash/cash equivalents at the year end:	75 505	75 505	10 624	14.1%	21 697	28.7%	6 680	8.8%	6 680	8.8%	55 804	125.7%	(88.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mrs Edith M Tukakgomo	014 762 1409
Financial Manager	Mr Noko Charles Lekaka	014 763 1451

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BELA BELA (LIM366)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	378 034	378 034	84 295	22.3%	89 127	23.6%	40 383	10.7%	213 805	56.6%	48 461	63.7%	(16.7%)
Property rates	94 648	94 648	15 822	16.7%	15 311	16.2%	10 683	11.3%	41 816	44.2%	5 677	62.3%	88.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	106 469	106 469	23 141	21.7%	26 447	24.8%	17 593	16.5%	67 181	63.1%	16 614	61.8%	5.9%
Service charges - water revenue	35 584	35 584	5 835	16.4%	6 072	17.1%	4 074	11.4%	15 981	44.9%	3 874	75.3%	5.2%
Service charges - sanitation revenue	11 127	11 127	3 937	35.4%	3 798	34.1%	2 443	22.0%	10 177	91.5%	1 641	27.6%	48.9%
Service charges - refuse revenue	11 265	11 265	1 610	14.3%	1 567	13.9%	1 030	9.1%	4 207	37.3%	1 061	53.6%	(2.9%)
Service charges - other	8 200	8 200	62	.8%	65	.8%	39	.5%	166	2.0%	61	29.9%	(36.9%)
Rental of facilities and equipment	1 550	1 550	251	16.2%	268	17.3%	177	11.4%	696	44.9%	154	35.7%	15.1%
Interest earned - external investments	300	300	359	119.6%	314	104.6%	755	251.7%	1 428	475.9%	9	39.3%	8 555.7%
Interest earned - outstanding debtors	3 500	3 500	1 596	45.6%	1 850	52.9%	1 630	46.6%	5 076	145.0%	894	58.2%	82.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	13 000	13 000	-	-	6 945	53.4%	-	-	6 945	53.4%	-	14.1%	-
Licences and permits	15 000	15 000	2 727	18.2%	2 796	18.6%	1 810	12.1%	7 333	48.9%	2 105	66.5%	(14.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	71 118	71 118	28 505	40.1%	23 289	32.7%	-	-	51 794	72.8%	15 941	93.9%	(100.0%)
Other own revenue	6 273	6 273	450	7.2%	404	6.4%	150	2.4%	1 005	16.0%	430	8.3%	(65.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	376 203	376 203	75 937	20.2%	72 358	19.2%	50 634	13.5%	198 930	52.9%	63 907	54.1%	(20.8%)
Employee related costs	104 758	104 758	26 210	25.0%	28 975	27.7%	18 169	17.3%	73 354	70.0%	17 429	62.1%	4.2%
Remuneration of councillors	6 708	6 708	1 752	26.1%	1 521	22.7%	991	14.8%	4 264	63.6%	971	51.9%	2.1%
Debt impairment	15 000	15 000	120	.8%	358	2.4%	(62)	(.4%)	415	2.8%	-	19.9%	(100.0%)
Depreciation and asset impairment	28 000	28 000	-	-	14 644	52.3%	-	-	14 644	52.3%	-	27.6%	-
Finance charges	2 646	2 646	-	-	-	-	-	-	-	-	-	1.8%	-
Bulk purchases	104 906	104 906	29 200	27.8%	8 442	8.0%	19 502	18.6%	57 143	54.5%	19 156	64.3%	1.8%
Other Materials	29 812	29 812	1 285	4.3%	834	2.8%	991	3.3%	3 109	10.4%	1 034	31.2%	(4.2%)
Contracted services	21 222	21 222	4 625	21.8%	8 125	38.3%	3 452	16.3%	16 203	76.3%	6 379	87.4%	(45.9%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	63 152	63 152	12 746	20.2%	9 460	15.0%	7 592	12.0%	29 799	47.2%	18 937	46.8%	(59.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 831	1 831	8 358		16 768		(10 251)		14 875		(15 446)		
Transfers recognised - capital	80 571	80 571	-	-	8 430	10.5%	-	-	8 430	10.5%	46 652	99.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	82 402	82 402	8 358		25 198		(10 251)		23 305		31 206		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	82 402	82 402	8 358		25 198		(10 251)		23 305		31 206		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	82 402	82 402	8 358		25 198		(10 251)		23 305		31 206		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	82 402	82 402	8 358		25 198		(10 251)		23 305		31 206		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	80 752	80 752	17 878	22.1%	26 167	32.4%	9 985	12.4%	54 030	66.9%	7 270	37.2%	37.4%
National Government	79 442	79 442	16 563	20.8%	26 167	32.9%	9 985	12.6%	52 715	66.4%	4 306	35.9%	131.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	79 442	79 442	16 563	20.8%	26 167	32.9%	9 985	12.6%	52 715	66.4%	4 306	35.9%	131.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 310	1 310	1 316	100.4%	-	-	-	-	1 316	100.4%	2 964	43.1%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	80 752	80 752	17 878	22.1%	26 167	32.4%	9 985	12.4%	54 030	66.9%	7 270	37.2%	37.4%
Governance and Administration	-	-	1 316	-	-	-	-	-	1 316	-	-	185.0%	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	1 316	-	-	-	-	-	1 316	-	-	605.6%	-
Community and Public Safety	6 152	6 152	1 955	31.8%	2 961	48.1%	118	1.9%	5 034	81.8%	564	48.9%	(79.0%)
Community & Social Services	1 310	1 310	-	-	-	-	-	-	-	-	455	74.2%	(100.0%)
Sport And Recreation	4 842	4 842	1 955	40.4%	2 961	61.1%	118	2.4%	5 034	104.0%	109	34.6%	8.8%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 788	15 788	10 853	68.7%	3 588	22.7%	993	6.3%	15 434	97.8%	2 905	26.7%	(65.8%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	15 788	15 788	10 853	68.7%	3 588	22.7%	993	6.3%	15 434	97.8%	2 905	27.5%	(65.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	78.0%	-
Trading Services	58 812	58 812	3 755	6.4%	19 618	33.4%	8 874	15.1%	32 247	54.8%	3 801	35.0%	133.4%
Electricity	28 000	28 000	1 719	6.1%	9 273	33.1%	-	-	10 992	39.3%	59	46.7%	(100.0%)
Water	30 000	30 000	2 037	6.8%	10 171	33.9%	8 781	29.3%	20 989	70.0%	2 441	41.9%	259.7%
Waste Water Management	812	812	-	-	173	21.3%	93	11.5%	266	32.8%	1 301	22.7%	(92.8%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	444 112	444 112	84 295	19.0%	102 812	23.2%	90 388	20.4%	277 495	62.5%	105 338	71.0%	(14.2%)
Property rates, penalties and collection charges	89 915	89 915	15 822	17.6%	15 311	17.0%	13 719	15.3%	44 852	49.9%	8 505	56.5%	61.3%
Service charges	164 013	164 013	34 584	21.1%	37 950	23.1%	37 251	22.7%	109 785	66.9%	34 070	67.9%	9.3%
Other revenue	35 823	35 823	3 429	9.6%	15 669	43.7%	3 821	10.7%	22 919	64.0%	(646)	19.4%	(691.9%)
Government - operating	71 118	71 118	28 505	40.1%	23 289	32.7%	17 103	24.0%	68 897	96.9%	15 983	93.9%	7.0%
Government - capital	79 442	79 442	-	-	8 430	10.6%	15 283	19.2%	23 713	29.8%	46 652	100.0%	(67.2%)
Interest	3 800	3 800	1 955	51.4%	2 164	56.9%	3 211	84.5%	7 329	192.9%	773	54.9%	315.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(333 203)	(333 203)	(75 937)	22.8%	(72 358)	21.7%	(75 429)	22.6%	(223 724)	67.1%	(76 822)	66.0%	(1.8%)
Suppliers and employees	(330 557)	(330 557)	(75 937)	23.0%	(72 358)	21.9%	(75 429)	22.8%	(223 724)	67.7%	(76 822)	66.4%	(1.8%)
Finance charges	(2 646)	(2 646)	-	-	-	-	-	-	-	-	-	1.8%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	110 909	110 909	8 358	7.5%	30 454	27.5%	14 959	13.5%	53 771	48.5%	28 516	99.6%	(47.5%)
Cash Flow from Investing Activities													
Receipts	10 050	10 050	(951)	(9.5%)	115	1.1%	164	1.6%	(672)	(6.7%)	377	-	(56.6%)
Proceeds on disposal of PPE	50	50	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	(951)	-	115	-	164	-	(672)	-	377	-	(56.6%)
Decrease (increase) in non-current investments	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Payments	(80 752)	(80 752)	(14 694)	18.2%	(29 705)	36.8%	(7 905)	9.8%	(52 304)	64.8%	(9 647)	40.4%	(18.1%)
Capital assets	(80 752)	(80 752)	(14 694)	18.2%	(29 705)	36.8%	(7 905)	9.8%	(52 304)	64.8%	(9 647)	40.4%	(18.1%)
Net Cash from/(used) Investing Activities	(70 702)	(70 702)	(15 645)	22.1%	(29 590)	41.9%	(7 741)	10.9%	(52 976)	74.9%	(9 270)	39.5%	(16.5%)
Cash Flow from Financing Activities													
Receipts	2 000	2 000	3 199	159.9%	499	24.9%	3	.2%	3 701	185.0%	65	-	(95.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	3 279	-	-	-	-	-	3 279	-	-	-	-
Increase (decrease) in consumer deposits	2 000	2 000	(80)	(4.0%)	499	24.9%	3	.2%	422	21.1%	65	-	(95.0%)
Payments	-	-	2 141	-	(1 257)	-	-	-	884	-	-	-	-
Repayment of borrowing	-	-	2 141	-	(1 257)	-	-	-	884	-	-	-	-
Net Cash from/(used) Financing Activities	2 000	2 000	5 340	267.0%	(759)	(37.9%)	3	.2%	4 584	229.2%	65	-	(95.0%)
Net Increase/(Decrease) in cash held	42 207	42 207	(1 948)	(4.6%)	105	.2%	7 222	17.1%	5 379	12.7%	19 311	(74.3%)	(62.6%)
Cash/cash equivalents at the year begin:	(35 618)	(35 618)	-	-	(1 948)	5.5%	(1 842)	5.2%	-	-	2 111	-	(187.3%)
Cash/cash equivalents at the year end:	6 588	6 588	(1 948)	(29.6%)	(1 842)	(28.0%)	5 379	81.6%	5 379	81.6%	21 422	(60.1%)	(74.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Morris Maluleka	014 736 8001
Financial Manager	Mr Khathu Maposa (Acting)	014 736 8049

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOGALAKWENA (LIM367)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	849 862	849 862	429 616	50.6%	211 565	24.9%	33 095	3.9%	674 276	79.3%	-	52.1%	(100.0%)
Property rates	59 967	59 967	19 893	33.2%	15 113	25.2%	4 424	7.4%	39 429	65.8%	-	33.0%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	240 874	240 874	73 040	30.3%	57 571	23.9%	18 399	7.6%	149 011	61.9%	-	35.8%	(100.0%)
Service charges - water revenue	68 195	68 195	20 388	29.9%	15 660	23.0%	3 514	5.2%	39 563	58.0%	-	34.6%	(100.0%)
Service charges - sanitation revenue	18 217	18 217	5 315	29.2%	4 018	22.1%	2 496	13.7%	11 828	64.9%	-	28.8%	(100.0%)
Service charges - refuse revenue	15 740	15 740	4 577	29.1%	3 244	20.6%	1 085	6.9%	8 906	56.6%	-	32.0%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 145	1 145	161	14.1%	105	9.1%	30	2.7%	296	25.9%	-	16.3%	(100.0%)
Interest earned - external investments	33 057	33 057	5 511	16.7%	9 573	29.0%	2 529	7.7%	17 614	53.3%	-	36.9%	(100.0%)
Interest earned - outstanding debtors	2 968	2 968	(396)	(13.3%)	(177)	(6.0%)	(324)	(10.9%)	(896)	(30.2%)	-	247.9%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	5 804	5 804	1	-	44	.8%	0	-	44	.8%	-	8.0%	(100.0%)
Licences and permits	62	62	-	-	11	18.4%	-	-	11	18.4%	-	54.5%	-
Agency services	8 742	8 742	(57)	(.7%)	2	-	-	-	(55)	(.6%)	-	1.2%	-
Transfers recognised - operational	364 453	364 453	289 554	79.4%	100 280	27.5%	-	-	389 833	107.0%	-	72.1%	-
Other own revenue	3 538	3 538	3 365	95.1%	2 795	79.0%	483	13.6%	6 643	187.8%	-	28.4%	(100.0%)
Gains on disposal of PPE	27 100	27 100	8 264	30.5%	3 327	12.3%	458	1.7%	12 049	44.5%	-	43.4%	(100.0%)
Operating Expenditure	848 803	848 803	208 464	24.6%	218 217	25.7%	49 659	5.9%	476 340	56.1%	-	32.5%	(100.0%)
Employee related costs	279 955	279 955	68 078	24.3%	53 026	18.9%	20 164	7.2%	141 268	50.5%	-	35.5%	(100.0%)
Remuneration of councillors	21 086	21 086	6 071	28.8%	5 066	24.0%	1 646	7.8%	12 784	60.6%	-	39.7%	(100.0%)
Debt impairment	44 000	44 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	71 313	71 313	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	213 935	213 935	85 872	40.1%	47 829	22.4%	14 705	6.9%	148 406	69.4%	-	40.6%	(100.0%)
Other Materials	64 832	64 832	16 980	26.2%	64 770	99.9%	3 459	5.3%	85 210	131.4%	-	-	(100.0%)
Contracted services	62 026	62 026	8 331	13.4%	11 194	18.0%	2 266	3.7%	21 791	35.1%	-	27.7%	(100.0%)
Transfers and grants	29 415	29 415	2 754	9.4%	3 998	13.6%	1 274	4.3%	8 026	27.3%	-	369.3%	(100.0%)
Other expenditure	62 240	62 240	20 376	32.7%	32 335	52.0%	6 144	9.9%	58 855	94.6%	-	36.2%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 059	1 059	221 152		(6 651)		(16 564)		197 937		-		
Transfers recognised - capital	318 486	318 486	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	319 545	319 545	221 152		(6 651)		(16 564)		197 937		-		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	319 545	319 545	221 152		(6 651)		(16 564)		197 937		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	319 545	319 545	221 152		(6 651)		(16 564)		197 937		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	319 545	319 545	221 152		(6 651)		(16 564)		197 937		-		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	408 402	408 402	93 940	23.0%	154 113	37.7%	6 953	1.7%	255 006	62.4%	71 248	60.5%	(90.2%)
National Government	318 486	318 486	84 869	26.6%	107 806	33.8%	6 953	2.2%	199 628	62.7%	62 664	81.5%	(88.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	76	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	318 486	318 486	84 869	26.6%	107 806	33.8%	6 953	2.2%	199 628	62.7%	62 740	81.5%	(88.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	89 916	89 916	9 071	10.1%	46 307	51.5%	-	-	55 378	61.6%	8 508	13.4%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	408 402	408 402	93 940	23.0%	154 113	37.7%	6 953	1.7%	255 006	62.4%	71 248	60.5%	(90.2%)
Governance and Administration	14 630	14 630	5 433	37.1%	2 876	19.7%	-	-	8 309	56.8%	2 694	71.8%	(100.0%)
Executive & Council	231	231	-	-	-	-	-	-	-	-	36	84.1%	(100.0%)
Budget & Treasury Office	1 004	1 004	-	-	20	2.0%	-	-	20	2.0%	7	1.8%	(100.0%)
Corporate Services	13 395	13 395	5 433	40.6%	2 856	21.3%	-	-	8 288	61.9%	2 651	78.2%	(100.0%)
Community and Public Safety	31 385	31 385	6 925	22.1%	13 596	43.3%	1 124	3.6%	21 645	69.0%	2 727	31.1%	(58.8%)
Community & Social Services	3 251	3 251	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	27 334	27 334	6 925	25.3%	13 444	49.2%	1 124	4.1%	21 493	78.6%	2 711	35.0%	(58.6%)
Public Safety	800	800	-	-	151	18.9%	-	-	151	18.9%	16	1.5%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	53 048	53 048	10 242	19.3%	7 093	13.4%	429	.8%	17 764	33.5%	3 321	46.0%	(87.1%)
Planning and Development	90	90	-	-	-	-	-	-	-	-	-	-	-
Road Transport	52 938	52 938	10 242	19.3%	7 093	13.4%	429	.8%	17 764	33.6%	3 321	46.2%	(87.1%)
Environmental Protection	20	20	-	-	-	-	-	-	-	-	-	-	-
Trading Services	309 273	309 273	71 340	23.1%	130 548	42.2%	5 400	1.7%	207 289	67.0%	62 505	64.3%	(91.4%)
Electricity	31 313	31 313	285	.9%	12 530	40.0%	-	-	12 814	40.9%	1 560	32.8%	(100.0%)
Water	244 056	244 056	61 304	25.1%	76 204	31.2%	5 400	2.2%	142 908	58.6%	53 460	80.6%	(89.9%)
Waste Water Management	24 305	24 305	9 752	40.1%	41 814	172.0%	-	-	51 566	212.2%	7 485	30.2%	(100.0%)
Waste Management	9 599	9 599	-	-	-	-	-	-	-	-	-	-	-
Other	66	66	-	-	-	-	-	-	-	-	-	31.6%	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	1 080 799	1 080 799	244 836	22.7%	208 239	19.3%	32 637	3.0%	485 712	44.9%	145 399	75.6%	(77.6%)
Property rates, penalties and collection charges	50 972	50 972	14 918	29.3%	15 113	29.6%	4 424	8.7%	34 455	67.6%	18 797	75.0%	(76.5%)
Service charges	291 572	291 572	76 883	26.4%	80 493	27.6%	25 495	8.7%	182 870	62.7%	100 156	75.5%	(74.5%)
Other revenue	19 292	19 292	3 309	17.2%	2 957	15.3%	513	2.7%	6 780	35.1%	8 682	53.6%	(94.1%)
Government - operating	364 453	364 453	144 506	39.7%	100 280	27.5%	-	-	244 785	67.2%	1 285	72.3%	(100.0%)
Government - capital	318 486	318 486	-	-	-	-	-	-	-	-	-	75.2%	-
Interest	36 025	36 025	5 220	14.5%	9 397	26.1%	2 206	6.1%	16 822	46.7%	16 479	142.5%	(86.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(733 489)	(733 489)	(162 334)	22.1%	(218 066)	29.7%	(49 396)	6.7%	(429 796)	58.6%	(257 455)	108.5%	(80.8%)
Suppliers and employees	(704 074)	(704 074)	(160 074)	22.7%	(216 000)	30.7%	(48 122)	6.8%	(424 197)	60.2%	(254 533)	107.3%	(81.1%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(29 415)	(29 415)	(2 260)	7.7%	(2 065)	7.0%	(1 274)	4.3%	(5 599)	19.0%	(2 922)	530.9%	(56.4%)
Net Cash from/(used) Operating Activities	347 309	347 309	82 502	23.8%	(9 827)	(2.8%)	(16 759)	(4.8%)	55 916	16.1%	(112 056)	(32.4%)	(85.0%)
Cash Flow from Investing Activities													
Receipts	27 100	27 100	5 841	21.6%	3 327	12.3%	458	1.7%	9 626	35.5%	637	2.1%	(28.1%)
Proceeds on disposal of PPE	27 100	27 100	5 841	21.6%	3 327	12.3%	458	1.7%	9 626	35.5%	637	2.1%	(28.1%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(408 401)	(408 401)	(93 940)	23.0%	(154 113)	37.7%	(6 953)	1.7%	(255 006)	62.4%	(60 448)	60.5%	(88.5%)
Capital assets	(408 401)	(408 401)	(93 940)	23.0%	(154 113)	37.7%	(6 953)	1.7%	(255 006)	62.4%	(60 448)	60.5%	(88.5%)
Net Cash from/(used) Investing Activities	(381 302)	(381 302)	(88 099)	23.1%	(150 787)	39.5%	(6 495)	1.7%	(245 380)	64.4%	(59 812)	64.1%	(89.1%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(33 992)	(33 992)	(5 597)	16.5%	(160 614)	472.5%	(23 254)	68.4%	(189 464)	557.4%	(171 868)	176.2%	(86.5%)
Cash/cash equivalents at the year begin:	656 658	656 658	-	-	(5 597)	(.9%)	(166 211)	(25.3%)	-	-	296 087	177.1%	(156.1%)
Cash/cash equivalents at the year end:	622 666	622 666	(5 597)	(.9%)	(166 211)	(26.7%)	(189 464)	(30.4%)	(189 464)	(30.4%)	124 219	179.9%	(252.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Samuel Bambo	015 491 9604
Financial Manager	Mr Sasa Mulenga	015 491 9703

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MODIMOLLE-MOOKGOPONG (LIM368)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	463 506	398 951	73 662	15.9%	113 943	24.6%	82 513	20.7%	270 118	67.7%	-	-	(100.0%)
Property rates	58 982	53 649	8 653	14.7%	15 096	25.6%	16 432	30.6%	40 181	74.9%	-	-	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	160 761	130 786	21 606	13.4%	36 165	22.5%	36 815	28.1%	94 586	72.3%	-	-	(100.0%)
Service charges - water revenue	56 427	36 049	7 659	13.6%	9 774	17.3%	298	.8%	17 732	49.2%	-	-	(100.0%)
Service charges - sanitation revenue	21 676	19 056	4 122	19.0%	6 486	29.9%	8 111	42.6%	18 719	98.2%	-	-	(100.0%)
Service charges - refuse revenue	19 395	15 232	2 484	12.8%	4 145	21.4%	4 692	30.8%	11 321	74.3%	-	-	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	625	590	52	8.3%	57	9.1%	91	15.5%	200	34.0%	-	-	(100.0%)
Interest earned - external investments	640	2 532	87	13.6%	3 127	488.6%	1 174	46.3%	4 388	173.3%	-	-	(100.0%)
Interest earned - outstanding debtors	20 399	23 251	4 161	20.4%	4 831	23.7%	7 156	30.8%	16 148	69.5%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	174	162	0	.2%	0	.1%	0	.2%	1	.5%	-	-	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	8 645	9 998	1 211	14.0%	398	4.6%	208	2.1%	1 816	18.2%	-	-	(100.0%)
Transfers recognised - operational	113 885	104 688	23 188	20.4%	32 568	28.6%	5 744	5.5%	61 500	58.7%	-	-	(100.0%)
Other own revenue	1 898	2 956	439	23.1%	1 296	68.3%	1 792	60.6%	3 526	119.3%	-	-	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	554 886	528 016	34 821	6.3%	152 751	27.5%	119 651	22.7%	307 224	58.2%	-	-	(100.0%)
Employee related costs	180 977	158 843	25 783	14.2%	43 102	23.8%	44 830	28.2%	113 716	71.6%	-	-	(100.0%)
Remuneration of councillors	10 438	9 088	980	9.4%	1 717	16.5%	2 323	25.6%	5 021	55.2%	-	-	(100.0%)
Debt impairment	24 690	22 711	-	-	-	-	1 550	6.8%	1 550	6.8%	-	-	(100.0%)
Depreciation and asset impairment	73 987	70 045	-	-	-	-	-	-	-	-	-	-	-
Finance charges	11 113	24 030	158	1.4%	695	6.3%	904	3.8%	1 757	7.3%	-	-	(100.0%)
Bulk purchases	163 478	144 123	4 325	2.6%	80 031	49.0%	44 858	31.1%	129 213	89.7%	-	-	(100.0%)
Other Materials	21 654	22 206	518	2.4%	3 899	18.0%	6 212	28.0%	10 629	47.9%	-	-	(100.0%)
Contracted services	31 284	32 904	2 052	6.6%	13 983	44.7%	10 917	33.2%	26 952	81.9%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	37 265	44 067	1 004	2.7%	9 325	25.0%	8 058	18.3%	18 387	41.7%	-	-	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(91 380)	(129 066)	38 841		(38 809)		(37 138)		(37 106)		-		
Transfers recognised - capital	88 191	106 204	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(3 189)	(22 861)	38 841		(38 809)		(37 138)		(37 106)		-		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(3 189)	(22 861)	38 841		(38 809)		(37 138)		(37 106)		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(3 189)	(22 861)	38 841		(38 809)		(37 138)		(37 106)		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(3 189)	(22 861)	38 841		(38 809)		(37 138)		(37 106)		-		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	87 442	106 204	136	.2%	21 145	24.2%	23 362	22.0%	44 642	42.0%	-	-	(100.0%)
National Government	87 442	106 204	136	.2%	21 145	24.2%	23 362	22.0%	44 642	42.0%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	87 442	106 204	136	.2%	21 145	24.2%	23 362	22.0%	44 642	42.0%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	87 442	106 204	136	.2%	21 145	24.2%	23 362	22.0%	44 642	42.0%	-	-	(100.0%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 000	3 000	-	-	520	26.0%	308	10.3%	828	27.6%	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 000	3 000	-	-	520	26.0%	308	10.3%	828	27.6%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 500	31 377	-	-	10 859	167.1%	6 250	19.9%	17 109	54.5%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	6 500	31 377	-	-	10 859	167.1%	6 250	19.9%	17 109	54.5%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	78 942	71 828	136	.2%	9 766	12.4%	16 804	23.4%	26 706	37.2%	-	-	(100.0%)
Electricity	8 000	8 000	-	-	2 399	30.0%	17	.2%	2 417	30.2%	-	-	(100.0%)
Water	57 900	52 849	-	-	5 400	9.3%	12 857	24.3%	18 257	34.5%	-	-	(100.0%)
Waste Water Management	11 442	9 379	136	1.2%	782	6.8%	3 930	41.9%	4 847	51.7%	-	-	(100.0%)
Waste Management	1 600	1 600	-	-	1 185	74.1%	-	-	1 185	74.1%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	504 401	504 401	62 801	12.5%	158 186	31.4%	126 791	25.1%	347 778	68.9%	-	-	(100.0%)
Property rates, penalties and collection charges	51 315	51 315	4 624	9.0%	9 502	18.5%	10 161	19.8%	24 286	47.3%	-	-	(100.0%)
Service charges	238 851	238 851	21 846	9.1%	46 855	19.6%	41 994	17.6%	110 696	46.3%	-	-	(100.0%)
Other revenue	10 637	10 637	6 429	60.4%	14 255	134.0%	11 347	106.7%	32 030	301.1%	-	-	(100.0%)
Government - operating	113 885	113 885	27 348	24.0%	37 122	32.6%	23 827	20.9%	88 297	77.5%	-	-	(100.0%)
Government - capital	87 442	87 442	2 000	2.3%	49 161	56.2%	37 494	42.9%	88 655	101.4%	-	-	(100.0%)
Interest	2 272	2 272	554	24.4%	1 291	56.8%	1 968	86.6%	3 814	167.9%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(443 791)	(443 791)	(55 693)	12.5%	(115 713)	26.1%	(108 559)	24.5%	(279 965)	63.1%	-	-	(100.0%)
Suppliers and employees	(435 940)	(435 940)	(55 535)	12.7%	(115 018)	26.4%	(107 652)	24.7%	(278 206)	63.8%	-	-	(100.0%)
Finance charges	(7 851)	(7 851)	(158)	2.0%	(695)	8.8%	(906)	11.5%	(1 759)	22.4%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	60 611	60 611	7 108	11.7%	42 473	70.1%	18 232	30.1%	67 813	111.9%	-	-	(100.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(87 442)	(87 442)	(136)	.2%	(21 145)	24.2%	(23 362)	26.7%	(44 642)	51.1%	-	-	(100.0%)
Capital assets	(87 442)	(87 442)	(136)	.2%	(21 145)	24.2%	(23 362)	26.7%	(44 642)	51.1%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(87 442)	(87 442)	(136)	.2%	(21 145)	24.2%	(23 362)	26.7%	(44 642)	51.1%	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	(3)	-	28	-	(37)	-	(11)	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(3)	-	28	-	(37)	-	(11)	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	(143)	-	(143)	-	-	-	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	(143)	-	(143)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	-	-	(3)	-	28	-	(179)	-	(154)	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(26 832)	(26 832)	6 970	(26.0%)	21 356	(79.6%)	(5 309)	19.8%	23 016	(85.8%)	-	-	(100.0%)
Cash/cash equivalents at the year begin:	824	824	34 934	4 239.5%	41 903	5 085.3%	63 259	7 677.0%	34 934	4 239.5%	-	-	(100.0%)
Cash/cash equivalents at the year end:	(26 008)	(26 008)	41 903	(161.1%)	63 259	(243.2%)	57 950	(222.8%)	57 950	(222.8%)	-	-	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	4 125	6.7%	4 782	7.8%	2 514	4.1%	50 262	81.5%	61 682	18.9%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 629	15.4%	4 366	10.1%	3 399	7.9%	28 720	66.6%	43 114	13.2%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 367	6.1%	2 602	3.6%	2 471	3.5%	62 106	86.8%	71 545	22.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 078	6.4%	1 651	5.1%	1 334	4.1%	27 548	84.5%	32 611	10.0%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 246	5.2%	892	3.8%	818	3.4%	20 784	87.5%	23 741	7.3%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 585	3.8%	2 475	3.7%	2 382	3.5%	59 983	89.0%	67 425	20.7%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 127	4.4%	595	2.3%	914	3.6%	23 050	89.7%	25 686	7.9%	-	-	-
Total By Income Source	22 158	6.8%	17 362	5.3%	13 831	4.2%	272 452	83.6%	325 804	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 280	8.2%	344	2.2%	884	5.7%	13 113	83.9%	15 621	4.8%	-	-	-
Commercial	6 192	10.5%	4 748	8.1%	3 915	6.6%	44 124	74.8%	58 979	18.1%	-	-	-
Households	13 303	5.7%	11 513	5.0%	8 243	3.6%	198 647	85.7%	231 706	71.1%	-	-	-
Other	1 383	7.1%	757	3.9%	789	4.0%	16 569	85.0%	19 497	6.0%	-	-	-
Total By Customer Group	22 158	6.8%	17 362	5.3%	13 831	4.2%	272 452	83.6%	325 804	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	14 153	7.4%	15 595	8.2%	26 145	13.7%	135 077	70.7%	190 970	85.0%
Bulk Water	2 019	31.4%	1 171	18.2%	23	.4%	3 211	50.0%	6 425	2.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 686	57.2%	861	3.1%	2 427	8.9%	8 428	30.8%	27 402	12.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	31 858	14.2%	17 627	7.8%	28 595	12.7%	146 715	65.3%	224 796	100.0%

Contact Details

Municipal Manager	Mr OMBALI PHINEAS SEBOLA	014 718 2077
Financial Manager	Mr DEWALD EKSTEEN	014 718 2052

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: WATERBERG (DC36)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	130 321	130 321	58 821	45.1%	48 050	36.9%	31 817	24.4%	138 687	106.4%	38 286	85.7%	(16.9%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	1 848	1 848	268	14.5%	510	27.6%	202	10.9%	979	53.0%	245	49.9%	(17.5%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	8 677	8 677	2 728	31.4%	3 163	36.5%	3 050	35.1%	8 940	103.0%	2 221	109.6%	37.3%
Interest earned - outstanding debtors	0	0	-	-	0	8.0%	-	-	0	8.0%	0	769.0%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	7	-	(100.0%)
Transfers recognised - operational	119 766	118 566	55 823	46.6%	44 339	37.0%	28 555	24.1%	128 717	108.6%	35 757	85.3%	(20.1%)
Other own revenue	30	1 230	3	8.8%	38	125.7%	10	.8%	50	4.1%	57	494.3%	(82.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	153 801	153 801	30 807	20.0%	37 652	24.5%	34 563	22.5%	103 021	67.0%	32 878	58.4%	5.1%
Employee related costs	79 949	83 988	17 685	22.1%	17 403	21.8%	17 385	20.7%	52 472	62.5%	15 653	64.3%	11.1%
Remuneration of councillors	7 359	7 359	1 537	20.9%	1 647	22.4%	1 698	23.1%	4 881	66.3%	1 938	75.0%	(12.4%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 329	8 691	-	-	701	8.4%	343	3.9%	1 044	12.0%	1 442	85.2%	(76.2%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	15 961	15 954	-	-	2 575	16.1%	2 742	17.2%	5 317	33.3%	2 948	46.2%	(7.0%)
Transfers and grants	10 844	10 844	7 448	68.7%	9 635	88.8%	7 566	69.8%	24 648	227.3%	7 203	40.9%	5.0%
Other expenditure	31 359	26 943	4 138	13.2%	5 683	18.1%	4 829	17.9%	14 651	54.4%	3 694	63.4%	30.7%
Loss on disposal of PPE	-	21	-	-	9	-	-	-	9	41.1%	-	-	-
Surplus/(Deficit)	(23 480)	(23 480)	28 014		10 398		(2 746)		35 666		5 409		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(23 480)	(23 480)	28 014		10 398		(2 746)		35 666		5 409		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(23 480)	(23 480)	28 014		10 398		(2 746)		35 666		5 409		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(23 480)	(23 480)	28 014		10 398		(2 746)		35 666		5 409		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(23 480)	(23 480)	28 014		10 398		(2 746)		35 666		5 409		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	-	-	-	-	-	-	-	-	-	-	-	-	-
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	-	-	-	-	-	-	-	-	-	-	-	-	-
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	129 121	129 121	58 821	45.6%	48 050	37.2%	31 817	24.6%	138 687	107.4%	38 286	72.2%	(16.9%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	1 848	1 848	268	14.5%	510	27.6%	202	10.9%	979	53.0%	245	58.5%	(17.5%)
Other revenue	30	30	3	8.8%	38	125.7%	10	33.7%	50	168.2%	64	569.0%	(84.1%)
Government - operating	118 566	118 566	55 823	47.1%	44 339	37.4%	28 555	24.1%	128 717	108.6%	35 757	71.1%	(20.1%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	8 677	8 677	2 728	31.4%	3 163	36.5%	3 050	35.1%	8 940	103.0%	2 221	109.6%	37.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(153 801)	(153 801)	(30 807)	20.0%	(36 942)	24.0%	(34 220)	22.2%	(101 969)	66.3%	(32 878)	43.2%	4.1%
Suppliers and employees	(142 957)	(142 957)	(23 359)	16.3%	(27 307)	19.1%	(26 653)	18.6%	(77 320)	54.1%	(25 675)	63.4%	3.8%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(10 844)	(10 844)	(7 448)	68.7%	(9 635)	88.8%	(7 566)	69.8%	(24 648)	227.3%	(7 203)	16.2%	5.0%
Net Cash from/(used) Operating Activities	(24 680)	(24 680)	28 014	(113.5%)	11 108	(45.0%)	(2 403)	9.7%	36 719	(148.8%)	5 409	(78.6%)	(144.4%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(24 680)	(24 680)	28 014	(113.5%)	11 108	(45.0%)	(2 403)	9.7%	36 719	(148.8%)	5 409	(78.6%)	(144.4%)
Cash/cash equivalents at the year begin:	-	-	115 429	-	143 443	-	154 551	-	115 429	-	144 159	-	7.2%
Cash/cash equivalents at the year end:	(24 680)	(24 680)	143 443	(581.2%)	154 551	(626.2%)	152 148	(616.5%)	152 148	(616.5%)	149 567	(344.5%)	1.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	12	86.2%	2	13.8%	-	-	-	-	14	100.0%	-	-	-
Total By Income Source	12	86.2%	2	13.8%	-	-	-	-	14	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	12	86.2%	2	13.8%	-	-	-	-	14	100.0%	-	-	-
Total By Customer Group	12	86.2%	2	13.8%	-	-	-	-	14	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	368	100.0%	-	-	-	-	-	-	368	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	368	100.0%	-	-	-	-	-	-	368	100.0%

Contact Details

Municipal Manager	Mr Samuel Mabotja	014 718 3321
Financial Manager	Ms Gladwin Tloubatla	014 718 3319

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: EPHRAIM MOGALE (LIM471)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	229 589	228 048	75 020	32.7%	66 005	28.7%	59 131	25.9%	200 156	87.8%	59 274	73.0%	(.2%)
Property rates	28 372	30 058	7 179	25.3%	7 850	27.7%	9 871	32.8%	24 900	82.8%	11 342	97.3%	(13.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	54 204	47 637	11 791	21.8%	11 771	21.7%	11 573	24.3%	35 135	73.8%	10 836	62.2%	6.8%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 408	4 360	1 088	24.7%	759	17.2%	2 908	66.7%	4 755	109.1%	855	37.3%	240.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	209	143	21	10.2%	20	9.6%	-	-	42	28.9%	22	23.2%	(100.0%)
Interest earned - external investments	1 241	6 535	272	22.0%	418	33.7%	1 075	16.4%	1 765	27.0%	371	115.5%	189.8%
Interest earned - outstanding debtors	2 376	4 747	1 158	48.7%	1 237	52.1%	1 070	22.5%	3 465	73.0%	757	95.8%	41.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	731	247	36	4.9%	119	16.3%	38	15.4%	193	78.0%	115	31.7%	(67.0%)
Licences and permits	3 396	3 121	810	23.9%	466	13.7%	587	18.8%	1 863	59.7%	2 652	69.6%	(77.9%)
Agency services	8 078	7 035	1 792	22.2%	2 000	24.8%	1 399	19.9%	5 191	73.8%	-	-	(100.0%)
Transfers recognised - operational	120 624	120 624	49 063	40.7%	39 441	32.7%	29 737	24.7%	118 241	98.0%	26 619	64.7%	11.7%
Other own revenue	5 350	2 941	1 810	33.8%	1 924	36.0%	553	18.8%	4 287	145.8%	5 704	172.5%	(90.3%)
Gains on disposal of PPE	600	600	-	-	-	-	320	53.3%	320	53.3%	-	-	(100.0%)
Operating Expenditure	248 256	250 705	33 465	13.5%	41 354	16.7%	44 161	17.6%	118 980	47.5%	39 706	31.7%	11.2%
Employee related costs	70 710	73 122	14 434	20.4%	14 879	21.0%	14 544	19.9%	43 856	60.0%	13 458	61.2%	8.1%
Remuneration of councillors	11 663	11 663	2 632	22.6%	2 634	22.6%	2 654	22.8%	7 920	67.9%	2 904	77.4%	(8.6%)
Debt impairment	7 314	7 314	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	44 944	44 944	-	-	-	-	-	-	-	-	-	-	-
Finance charges	798	398	136	17.0%	271	34.0%	204	51.3%	611	153.6%	408	107.1%	(50.0%)
Bulk purchases	29 355	29 355	3 411	11.6%	6 653	22.7%	8 610	29.3%	18 675	63.6%	6 482	56.6%	32.8%
Other Materials	13 093	10 489	477	3.6%	610	4.7%	2 033	19.4%	3 121	29.8%	1 568	14.0%	29.6%
Contracted services	8 821	13 196	-	-	1 898	21.5%	-	-	1 898	14.4%	-	-	-
Transfers and grants	2 750	2 443	-	-	-	-	8	.3%	8	.3%	72	-	(89.4%)
Other expenditure	58 808	47 860	12 375	21.0%	14 408	24.5%	15 673	32.7%	42 456	88.7%	14 814	22.3%	5.8%
Loss on disposal of PPE	-	9 922	-	-	-	-	435	4.4%	435	4.4%	-	-	(100.0%)
Surplus/(Deficit)	(18 667)	(22 656)	41 555		24 651		14 970		81 176		19 568		
Transfers recognised - capital	31 917	40 324	196	.6%	316	1.0%	1 283	3.2%	1 795	4.5%	-	61.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	13 250	17 668	41 751		24 967		16 253		82 970		19 568		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	13 250	17 668	41 751		24 967		16 253		82 970		19 568		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	13 250	17 668	41 751		24 967		16 253		82 970		19 568		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	13 250	17 668	41 751		24 967		16 253		82 970		19 568		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	65 508	69 926	7 532	11.5%	2 760	4.2%	6 727	9.6%	17 019	24.3%	10 222	61.8%	(34.2%)
National Government	31 917	57 207	314	1.0%	701	2.2%	4 630	8.1%	5 645	9.9%	3 828	69.7%	20.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 917	57 207	314	1.0%	701	2.2%	4 630	8.1%	5 645	9.9%	3 828	69.7%	20.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	33 591	12 719	-	-	1 987	5.9%	2 097	16.5%	4 084	32.1%	-	28.2%	(100.0%)
Public contributions and donations	-	-	7 218	-	72	-	-	-	7 290	-	6 393	-	(100.0%)
Capital Expenditure Standard Classification	65 508	69 926	7 532	11.5%	2 760	4.2%	6 727	9.6%	17 019	24.3%	10 222	61.8%	(34.2%)
Governance and Administration	1 772	1 938	34	1.9%	138	7.8%	385	19.9%	557	28.8%	7	1.3%	5 215.1%
Executive & Council	800	900	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	972	1 038	34	3.5%	138	14.2%	385	37.1%	557	53.7%	7	1.3%	5 215.1%
Community and Public Safety	5 574	3 640	-	-	1	-	-	-	1	-	196	158.3%	(100.0%)
Community & Social Services	2 300	1 550	-	-	1	.1%	-	-	1	.1%	196	285.8%	(100.0%)
Sport And Recreation	250	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 224	2 090	-	-	-	-	-	-	-	-	-	-	-
Housing	800	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	51 417	58 077	314	.6%	2 621	5.1%	5 871	10.1%	8 806	15.2%	243	26.4%	2 312.3%
Planning and Development	-	120	-	-	-	-	-	-	-	-	-	-	-
Road Transport	51 417	57 957	314	.6%	2 621	5.1%	5 871	10.1%	8 806	15.2%	243	26.4%	2 312.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	6 745	6 271	7 183	106.5%	-	-	470	7.5%	7 654	122.1%	9 775	6 440.7%	(95.2%)
Electricity	5 425	4 901	-	-	-	-	470	9.6%	470	9.6%	268	80.3%	75.3%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	7 183	-	-	-	-	-	7 183	-	9 507	-	(100.0%)
Waste Management	1 320	1 370	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	247 392	246 941	87 264	35.3%	63 071	25.5%	53 207	21.5%	203 542	82.4%	80 642	86.1%	(34.0%)
Property rates, penalties and collection charges	24 116	24 647	4 289	17.8%	5 026	20.8%	4 745	19.3%	14 059	57.0%	9 157	89.1%	(48.2%)
Service charges	49 351	41 598	11 160	22.6%	13 796	28.0%	13 300	32.0%	38 256	92.0%	12 021	74.7%	10.6%
Other revenue	17 767	9 305	4 484	25.2%	2 839	16.0%	3 794	40.8%	11 117	119.5%	3 251	69.4%	16.7%
Government - operating	120 624	120 624	50 841	42.1%	39 281	32.6%	29 783	24.7%	119 905	99.4%	25 689	89.8%	15.9%
Government - capital	31 917	40 324	14 921	46.8%	426	1.3%	464	1.2%	15 811	39.2%	29 279	94.9%	(98.4%)
Interest	3 617	10 442	1 569	43.4%	1 705	47.1%	1 120	10.7%	4 394	42.1%	1 244	60.0%	(10.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(194 396)	(198 447)	(37 477)	19.3%	(32 554)	16.7%	(48 791)	24.6%	(118 822)	59.9%	(40 634)	56.7%	20.1%
Suppliers and employees	(190 848)	(195 579)	(37 396)	19.6%	(32 505)	17.0%	(43 560)	22.3%	(113 461)	58.0%	(40 507)	56.8%	7.5%
Finance charges	(798)	(398)	(55)	6.9%	(48)	6.1%	(74)	18.6%	(178)	44.6%	(127)	33.6%	(41.9%)
Transfers and grants	(2 750)	(2 470)	(26)	1.0%	-	-	(5 157)	208.8%	(5 183)	209.9%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	52 996	48 494	49 786	93.9%	30 518	57.6%	4 416	9.1%	84 720	174.7%	40 007	144.7%	(89.0%)
Cash Flow from Investing Activities													
Receipts	1 850	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	1 850	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(65 508)	(69 926)	(7 532)	11.5%	(314)	.5%	(3 710)	5.3%	(11 556)	16.5%	-	5.1%	(100.0%)
Capital assets	(65 508)	(69 926)	(7 532)	11.5%	(314)	.5%	(3 710)	5.3%	(11 556)	16.5%	-	5.1%	(100.0%)
Net Cash from/(used) Investing Activities	(63 658)	(69 926)	(7 532)	11.8%	(314)	.5%	(3 710)	5.3%	(11 556)	16.5%	-	5.1%	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 865)	(1 365)	(217)	11.6%	(111)	5.9%	(225)	16.5%	(553)	40.5%	(313)	35.9%	(28.1%)
Repayment of borrowing	(1 865)	(1 365)	(217)	11.6%	(111)	5.9%	(225)	16.5%	(553)	40.5%	(313)	35.9%	(28.1%)
Net Cash from/(used) Financing Activities	(1 865)	(1 365)	(217)	11.6%	(111)	5.9%	(225)	16.5%	(553)	40.5%	(313)	35.9%	(28.1%)
Net Increase/(Decrease) in cash held	(12 527)	(22 797)	42 037	(335.6%)	30 093	(240.2%)	481	(2.1%)	72 611	(318.5%)	39 694	308.1%	(98.8%)
Cash/cash equivalents at the year begin:	74 879	-	104 459	139.5%	146 497	195.6%	176 590	-	104 459	-	91 892	-	92.2%
Cash/cash equivalents at the year end:	62 352	(22 797)	146 497	235.0%	176 590	283.2%	177 071	(776.7%)	177 071	(776.7%)	131 587	105.6%	34.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 933	40.7%	411	5.7%	272	3.8%	3 586	49.8%	7 201	10.1%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 082	4.3%	1 107	2.3%	1 027	2.1%	44 092	91.3%	48 309	67.8%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	217	9.3%	188	8.0%	79	3.4%	1 858	79.3%	2 342	3.3%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	431	3.2%	425	3.2%	461	3.4%	12 105	90.2%	13 422	18.8%	-	-	-
Total By Income Source	5 664	7.9%	2 130	3.0%	1 839	2.6%	61 641	86.5%	71 273	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 664	7.9%	2 130	3.0%	1 839	2.6%	61 641	86.5%	71 273	100.0%	-	-	-
Total By Customer Group	5 664	7.9%	2 130	3.0%	1 839	2.6%	61 641	86.5%	71 273	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms Monica Mathebela	013 261 8403
Financial Manager	Ms Khabo Ramosibi	013 261 8447

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: ELIAS MOTSOALEDI (LIM472)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	337 606	339 557	116 968	34.6%	100 676	29.8%	22 414	6.6%	240 058	70.7%	82 267	92.4%	(72.8%)
Property rates	23 981	24 881	6 129	25.6%	5 951	24.8%	3 612	14.5%	15 693	63.1%	5 666	74.6%	(36.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	73 328	68 773	16 747	22.8%	17 509	23.9%	13 200	19.2%	47 456	69.0%	17 974	82.0%	(26.6%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	7 774	7 162	1 112	14.3%	2 418	31.1%	1 171	16.4%	4 701	65.6%	929	74.8%	26.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	912	1 612	552	60.5%	216	23.7%	238	14.8%	1 006	62.4%	212	64.8%	12.2%
Interest earned - external investments	3 829	3 479	1 053	27.5%	336	8.8%	488	14.0%	1 877	54.0%	899	78.1%	(45.7%)
Interest earned - outstanding debtors	6 123	6 823	1 470	24.0%	1 793	29.3%	1 073	15.7%	4 335	63.5%	1 540	65.8%	(30.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 342	7 000	264	19.7%	117	8.7%	484	6.9%	865	12.4%	140	81.4%	246.2%
Licences and permits	5 060	4 860	1 245	24.6%	1 118	22.1%	351	7.2%	2 715	55.9%	700	55.2%	(49.8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	213 105	213 105	88 079	41.3%	70 549	33.1%	1 643	.8%	160 271	75.2%	53 984	99.7%	(97.0%)
Other own revenue	2 152	1 862	317	14.7%	669	31.1%	152	8.2%	1 139	61.2%	224	181.2%	(32.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	328 915	378 434	86 771	26.4%	72 391	22.0%	44 260	11.7%	203 422	53.8%	80 861	67.1%	(45.3%)
Employee related costs	109 053	112 496	27 775	25.5%	31 284	28.7%	16 650	14.8%	75 709	67.3%	24 188	72.2%	(31.2%)
Remuneration of councillors	18 908	20 292	4 760	25.2%	4 751	25.1%	3 843	18.9%	13 355	65.8%	5 463	73.8%	(29.6%)
Debt impairment	12 688	10 688	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	35 796	50 000	-	-	-	-	27	.1%	27	.1%	-	-	(100.0%)
Finance charges	60	2 760	554	924.0%	800	1 332.8%	358	13.0%	1 712	62.0%	-	-	(100.0%)
Bulk purchases	64 961	69 961	20 279	31.2%	14 315	22.0%	4 944	7.1%	39 537	56.5%	32 517	105.8%	(84.8%)
Other Materials	3 945	13 498	3 021	76.6%	3 372	85.5%	1 957	14.5%	8 350	61.9%	1 394	72.1%	40.4%
Contracted services	20 550	38 589	14 240	69.3%	6 844	33.3%	7 775	20.1%	28 859	74.8%	4 745	59.8%	63.9%
Transfers and grants	2 128	2 248	459	21.6%	563	26.5%	380	16.9%	1 402	62.3%	206	29.9%	84.2%
Other expenditure	60 826	57 902	15 682	25.8%	10 463	17.2%	8 325	14.4%	34 470	59.5%	12 348	71.4%	(32.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	8 690	(38 877)	30 197		28 285		(21 846)		36 636		1 406		
Transfers recognised - capital	75 419	75 419	9 822	13.0%	24 998	33.1%	1 547	2.1%	36 366	48.2%	20 706	63.2%	(92.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	84 109	36 542	40 019		53 282		(20 299)		73 002		22 112		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	84 109	36 542	40 019		53 282		(20 299)		73 002		22 112		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	84 109	36 542	40 019		53 282		(20 299)		73 002		22 112		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	84 109	36 542	40 019		53 282		(20 299)		73 002		22 112		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	94 449	87 620	18 115	19.2%	30 304	32.1%	5 858	6.7%	54 278	61.9%	25 121	54.0%	(76.7%)
National Government	75 419	66 240	8 590	11.4%	27 431	36.4%	4 683	7.1%	40 704	61.4%	20 305	66.5%	(76.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	75 419	66 240	8 590	11.4%	27 431	36.4%	4 683	7.1%	40 704	61.4%	20 305	66.5%	(76.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 030	21 380	9 525	50.1%	2 873	15.1%	1 175	5.5%	13 574	63.5%	3 670	30.8%	(68.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	1 146	-	(100.0%)
Capital Expenditure Standard Classification	94 449	87 620	18 115	19.2%	30 304	32.1%	5 858	6.7%	54 278	61.9%	25 121	54.0%	(76.7%)
Governance and Administration	650	2 550	901	138.7%	287	44.1%	675	26.5%	1 864	73.1%	161	29.4%	318.3%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	650	2 550	901	138.7%	287	44.1%	675	26.5%	1 864	73.1%	161	29.4%	318.3%
Community and Public Safety	1 380	1 680	28	2.0%	(2 104)	(152.5%)	-	-	(2 077)	(123.6%)	-	1.3%	-
Community & Social Services	1 200	1 500	28	2.3%	(2 104)	(175.4%)	-	-	(2 077)	(138.4%)	-	3.5%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	180	180	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	77 019	71 986	17 186	22.3%	31 332	40.7%	4 026	5.6%	52 544	73.0%	20 641	59.7%	(80.5%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	77 019	71 986	17 186	22.3%	31 332	40.7%	4 026	5.6%	52 544	73.0%	20 641	59.7%	(80.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	15 400	11 404	-	-	790	5.1%	1 156	10.1%	1 947	17.1%	4 319	36.3%	(73.2%)
Electricity	14 500	11 404	-	-	790	5.4%	1 156	10.1%	1 947	17.1%	4 319	37.7%	(73.2%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	900	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	399 757	399 757	144 749	36.2%	151 233	37.8%	85 194	21.3%	381 175	95.4%	143 097	109.5%	(40.5%)
Property rates, penalties and collection charges	22 302	22 302	4 075	18.3%	4 485	20.1%	5 013	22.5%	13 572	60.9%	4 254	60.0%	17.9%
Service charges	74 803	74 803	17 679	23.6%	16 842	22.5%	17 939	24.0%	52 460	70.1%	18 507	82.2%	(3.1%)
Other revenue	8 463	8 463	3 037	35.9%	6 135	72.5%	4 214	49.8%	13 386	158.2%	42 508	1 334.5%	(90.1%)
Government - operating	213 105	213 105	89 559	42.0%	69 286	32.5%	54 260	25.5%	213 105	100.0%	53 984	99.7%	.5%
Government - capital	75 419	75 419	28 989	38.4%	53 857	71.4%	2 573	3.4%	85 419	113.3%	22 004	64.5%	(88.3%)
Interest	5 666	5 666	1 410	24.9%	629	11.1%	1 194	21.1%	3 233	57.1%	1 840	77.0%	(35.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(280 431)	(280 371)	(102 856)	36.7%	(97 211)	34.7%	(71 734)	25.6%	(271 800)	96.9%	(109 412)	111.2%	(34.4%)
Suppliers and employees	(278 243)	(278 243)	(101 843)	36.6%	(95 848)	34.4%	(48 971)	17.6%	(246 662)	88.6%	(109 206)	95.6%	(55.2%)
Finance charges	(60)	-	(554)	924.0%	(800)	1 332.8%	(10 257)	-	(11 611)	-	-	-	(100.0%)
Transfers and grants	(2 128)	(2 128)	(459)	21.6%	(563)	26.5%	(12 506)	587.7%	(13 528)	635.7%	(206)	1 777.2%	5 964.5%
Net Cash from/(used) Operating Activities	119 326	119 386	41 892	35.1%	54 022	45.3%	13 460	11.3%	109 374	91.6%	33 685	104.9%	(60.0%)
Cash Flow from Investing Activities													
Receipts	5 000	-	-	-	-	-	-	-	-	-	126	86.3%	(100.0%)
Proceeds on disposal of PPE	5 000	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	126	.4%	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(94 449)	(94 449)	(18 115)	19.2%	(30 699)	32.5%	(5 077)	5.4%	(53 891)	57.1%	(28 385)	59.1%	(82.1%)
Capital assets	(94 449)	(94 449)	(18 115)	19.2%	(30 699)	32.5%	(5 077)	5.4%	(53 891)	57.1%	(28 385)	59.1%	(82.1%)
Net Cash from/(used) Investing Activities	(89 449)	(94 449)	(18 115)	20.3%	(30 699)	34.3%	(5 077)	5.4%	(53 891)	57.1%	(28 259)	48.5%	(82.0%)
Cash Flow from Financing Activities													
Receipts	500	500	60	11.9%	(42)	(8.5%)	939	187.7%	956	191.1%	462	49.0%	103.4%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	500	500	60	11.9%	(42)	(8.5%)	939	187.7%	956	191.1%	462	49.0%	103.4%
Payments	(9 357)	(9 357)	(1 501)	16.0%	(578)	6.2%	(1 689)	18.1%	(3 769)	40.3%	-	-	(100.0%)
Repayment of borrowing	(9 357)	(9 357)	(1 501)	16.0%	(578)	6.2%	(1 689)	18.1%	(3 769)	40.3%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(8 857)	(8 857)	(1 442)	16.3%	(621)	7.0%	(751)	8.5%	(2 813)	31.8%	462	49.0%	(262.7%)
Net Increase/(Decrease) in cash held	21 020	16 080	22 336	106.3%	22 702	108.0%	7 632	47.5%	52 671	327.5%	5 888	373.8%	29.6%
Cash/cash equivalents at the year begin:	6 238	6 238	11 695	187.5%	34 031	545.5%	56 733	909.4%	11 695	187.5%	86 808	98.4%	(34.6%)
Cash/cash equivalents at the year end:	27 259	22 319	34 031	124.8%	56 733	208.1%	64 366	288.4%	64 366	288.4%	92 696	214.6%	(30.6%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - I Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 731	46.5%	2 518	20.4%	1 271	10.3%	2 811	22.8%	12 331	19.1%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 843	6.4%	1 115	3.9%	787	2.7%	25 204	87.1%	28 948	44.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	584	12.5%	441	9.4%	374	8.0%	3 283	70.1%	4 681	7.3%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	51	4.3%	97	8.3%	84	7.2%	945	80.3%	1 177	1.8%	-	-	-
Interest on Arrear Debtor Accounts	694	4.0%	667	3.9%	631	3.7%	15 215	88.4%	17 208	26.7%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 045	658.6%	301	189.8%	(357)	(225.1%)	(830)	(523.4%)	159	2%	-	-	-
Total By Income Source	9 948	15.4%	5 139	8.0%	2 789	4.3%	46 627	72.3%	64 503	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 118	22.3%	623	12.4%	597	11.9%	2 677	53.4%	5 016	7.8%	-	-	-
Commercial	4 526	29.8%	1 933	12.7%	249	1.6%	8 470	55.8%	15 178	23.5%	-	-	-
Households	3 097	11.8%	1 673	6.4%	1 139	4.3%	20 388	77.5%	26 296	40.8%	-	-	-
Other	1 207	6.7%	910	5.1%	804	4.5%	15 092	83.8%	18 014	27.9%	-	-	-
Total By Customer Group	9 948	15.4%	5 139	8.0%	2 789	4.3%	46 627	72.3%	64 503	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mrs Ramakgahlela Maredi	013 262 3056
Financial Manager	Mr George Mapheto	013 262 3056

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHUDUTHAMAGA (LIM473)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	301 835	301 835	113 817	37.7%	83 025	27.5%	79 843	26.5%	276 685	91.7%	75 468	92.9%	5.8%
Property rates	33 426	33 426	9 473	28.3%	9 473	28.3%	9 473	28.3%	28 420	85.0%	7 958	75.0%	19.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	121	121	25	20.3%	26	21.9%	25	20.5%	76	62.8%	23	68.0%	9.2%
Interest earned - external investments	12 225	12 225	1 862	15.2%	1 746	14.3%	2 304	18.8%	5 912	48.4%	2 176	49.1%	5.9%
Interest earned - outstanding debtors	20 998	20 998	6 942	33.1%	7 241	34.5%	7 640	36.4%	21 823	103.9%	6 025	76.6%	26.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	630	630	64	10.1%	376	59.7%	150	23.7%	589	93.5%	6	3.2%	2 273.8%
Licences and permits	-	-	-	-	-	-	419	-	419	-	1 148	-	(63.5%)
Agency services	5 154	5 154	1 267	24.6%	851	16.5%	942	18.3%	3 060	59.4%	-	-	(100.0%)
Transfers recognised - operational	228 253	228 253	94 042	41.2%	63 065	27.6%	57 616	25.2%	214 723	94.1%	57 815	99.7%	(.3%)
Other own revenue	1 029	1 029	143	13.9%	246	23.9%	1 274	123.8%	1 663	161.6%	317	125.4%	302.1%
Gains on disposal of PPE	-	-	-	-	-	-	0	-	0	-	-	-	(100.0%)
Operating Expenditure	231 114	231 114	40 604	17.6%	51 138	22.1%	47 482	20.5%	139 224	60.2%	53 019	57.2%	(10.4%)
Employee related costs	71 518	71 518	12 805	17.9%	13 146	18.4%	13 682	19.1%	39 633	55.4%	12 888	73.3%	6.2%
Remuneration of councillors	20 792	20 792	4 811	23.1%	4 850	23.3%	4 922	23.7%	14 582	70.1%	5 115	70.8%	(3.8%)
Debt impairment	17 280	17 280	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	13 638	13 638	3 761	27.6%	5 071	37.2%	4 910	36.0%	13 742	100.8%	4 038	73.8%	21.6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	36 649	36 649	4 624	12.6%	11 237	30.7%	4 417	12.1%	20 279	55.3%	12 553	45.0%	(64.8%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	81	-	(100.0%)
Other expenditure	71 237	71 237	14 604	20.5%	16 834	23.6%	19 551	27.4%	50 989	71.6%	18 345	68.9%	6.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	70 721	70 721	73 213		31 886		32 362		137 461		22 449		
Transfers recognised - capital	66 210	66 210	24 682	37.3%	26 089	39.4%	17 851	27.0%	68 622	103.6%	7 928	72.1%	125.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	136 931	136 931	97 895		57 975		50 212		206 083		30 377		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	136 931	136 931	97 895		57 975		50 212		206 083		30 377		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	136 931	136 931	97 895		57 975		50 212		206 083		30 377		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	136 931	136 931	97 895		57 975		50 212		206 083		30 377		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	154 910	154 910	39 296	25.4%	31 788	20.5%	31 974	20.6%	103 058	66.5%	12 414	60.0%	157.6%
National Government	66 210	66 210	39 296	59.4%	31 788	48.0%	31 974	48.3%	103 058	155.7%	3 828	117.8%	735.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	88 700	88 700	-	-	-	-	-	-	-	-	8 586	34.0%	(100.0%)
Transfers recognised - capital	154 910	154 910	39 296	25.4%	31 788	20.5%	31 974	20.6%	103 058	66.5%	12 414	66.5%	157.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	154 910	154 910	39 296	25.4%	31 788	20.5%	31 974	20.6%	103 058	66.5%	12 414	60.0%	157.6%
Governance and Administration	9 650	9 650	3 329	34.5%	2 765	28.7%	10 529	109.1%	16 623	172.3%	1 214	49.2%	767.5%
Executive & Council	1 700	1 700	-	-	-	-	899	52.9%	899	52.9%	-	-	(100.0%)
Budget & Treasury Office	4 450	4 450	3 000	67.4%	430	9.7%	7 531	169.2%	10 961	246.3%	152	40.1%	4 844.8%
Corporate Services	3 500	3 500	329	9.4%	2 335	66.7%	2 099	60.0%	4 763	136.1%	1 061	76.5%	97.7%
Community and Public Safety	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	134 760	134 760	34 103	25.3%	25 371	18.8%	21 445	15.9%	80 919	60.0%	10 532	61.7%	103.6%
Planning and Development	5 500	5 500	-	-	1 260	22.9%	-	-	1 260	22.9%	1 485	49.1%	(100.0%)
Road Transport	129 260	129 260	34 103	26.4%	24 111	18.7%	21 445	16.6%	79 659	61.6%	9 047	62.1%	137.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	9 500	9 500	1 863	19.6%	3 652	38.4%	-	-	5 516	58.1%	669	31.9%	(100.0%)
Electricity	7 000	7 000	1 863	26.6%	3 652	52.2%	-	-	5 516	78.8%	669	31.9%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	360 980	360 980	124 903	34.6%	100 032	27.7%	120 778	33.5%	345 713	95.8%	110 074	88.3%	9.7%
Property rates, penalties and collection charges	23 505	23 505	1 249	5.3%	1 528	6.5%	3 784	16.1%	6 561	27.9%	1 074	43.7%	252.3%
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	30 787	30 787	1 856	6.0%	7 386	24.0%	12 152	39.5%	21 394	69.5%	13 001	70.1%	(6.5%)
Government - operating	228 253	228 253	95 802	42.0%	63 438	27.8%	58 897	25.8%	218 137	95.6%	57 463	98.8%	2.5%
Government - capital	66 210	66 210	24 648	37.2%	25 867	39.1%	43 695	66.0%	94 210	142.3%	36 360	99.3%	20.2%
Interest	12 225	12 225	1 348	11.0%	1 814	14.8%	2 250	18.4%	5 411	44.3%	2 176	19.6%	3.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(200 196)	(200 196)	(44 434)	22.2%	(48 291)	24.1%	(54 158)	27.1%	(146 883)	73.4%	(62 268)	71.1%	(13.0%)
Suppliers and employees	(200 196)	(200 196)	(44 434)	22.2%	(48 291)	24.1%	(54 158)	27.1%	(146 883)	73.4%	(62 268)	71.1%	(13.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	160 784	160 784	80 469	50.0%	51 741	32.2%	66 620	41.4%	198 830	123.7%	47 806	108.9%	39.4%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	1 111	-	1 111	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	1 111	-	1 111	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(154 910)	(154 910)	(39 296)	25.4%	(40 127)	25.9%	(35 547)	22.9%	(114 970)	74.2%	(22 630)	66.5%	57.1%
Capital assets	(154 910)	(154 910)	(39 296)	25.4%	(40 127)	25.9%	(35 547)	22.9%	(114 970)	74.2%	(22 630)	66.5%	57.1%
Net Cash from/(used) Investing Activities	(154 910)	(154 910)	(39 296)	25.4%	(40 127)	25.9%	(34 436)	22.2%	(113 859)	73.5%	(22 630)	66.5%	52.2%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	5 874	5 874	41 173	701.0%	11 614	197.7%	32 185	548.0%	84 971	1 446.7%	25 177	2 120.3%	27.8%
Cash/cash equivalents at the year begin:	68 696	68 696	96 412	140.3%	137 585	200.3%	149 198	217.2%	96 412	140.3%	163 322	100.0%	(8.6%)
Cash/cash equivalents at the year end:	74 569	74 569	137 585	184.5%	149 198	200.1%	181 383	243.2%	181 383	243.2%	188 499	162.9%	(3.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	16 892	6.0%	5 270	1.9%	(472)	(.2%)	259 633	92.3%	281 323	100.0%	-	-	220 848
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	16 892	6.0%	5 270	1.9%	(472)	(.2%)	259 633	92.3%	281 323	100.0%	-	-	220 848
Debtors Age Analysis By Customer Group													
Organs of State	13 841	5.9%	4 521	1.9%	-	-	217 394	92.2%	235 757	83.8%	-	-	220 848
Commercial	3 051	6.7%	749	1.6%	(472)	(1.0%)	42 239	92.7%	45 566	16.2%	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	16 892	6.0%	5 270	1.9%	(472)	(.2%)	259 633	92.3%	281 323	100.0%	-	-	220 848

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 253	100.0%	-	-	-	-	-	-	1 253	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 253	100.0%	-	-	-	-	-	-	1 253	100.0%

Contact Details

Municipal Manager	Mr Moropa Erick Moropa	013 265 8660
Financial Manager	Mr Ronald Maisane Moganedi	013 265 8625

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: FETAKGOMO-GREATER TUBATSE (LIM476)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	464 854	477 662	89 384	19.2%	121 892	26.2%	181 901	38.1%	393 177	82.3%	-	-	(100.0%)
Property rates	88 038	118 090	6 536	7.4%	28 877	32.8%	35 848	30.4%	71 260	60.3%	-	-	(100.0%)
Property rates - penalties and collection charges	11 260	11 260	1 142	10.1%	4 970	44.1%	4 480	39.8%	10 591	94.1%	-	-	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	12 508	12 971	-	-	4 985	39.9%	5 010	38.6%	9 995	77.1%	-	-	(100.0%)
Service charges - other	418	-	998	238.8%	-	-	-	-	998	-	-	-	-
Rental of facilities and equipment	1 092	538	-	-	29	2.7%	16	2.9%	45	8.3%	-	-	(100.0%)
Interest earned - external investments	10 959	10 765	-	-	-	-	953	8.9%	953	8.9%	-	-	(100.0%)
Interest earned - outstanding debtors	10 763	10 868	215	2.0%	724	6.7%	928	8.5%	1 867	17.2%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 232	2 232	-	-	24	1.1%	23	1.0%	47	2.1%	-	-	(100.0%)
Licences and permits	6 472	6 470	8	.1%	900	13.9%	3 484	53.9%	4 392	67.9%	-	-	(100.0%)
Agency services	3 995	3 663	2 335	58.5%	741	18.5%	649	17.7%	3 725	101.7%	-	-	(100.0%)
Transfers recognised - operational	314 615	297 357	78 110	24.8%	80 371	25.5%	129 907	43.7%	288 388	97.0%	-	-	(100.0%)
Other own revenue	2 503	3 448	40	1.6%	272	10.9%	604	17.5%	916	26.6%	-	-	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	481 092	509 906	21 657	4.5%	99 332	20.6%	123 807	24.3%	244 796	48.0%	-	-	(100.0%)
Employee related costs	160 342	152 139	11 436	7.1%	35 228	22.0%	34 920	23.0%	81 584	53.6%	-	-	(100.0%)
Remuneration of councillors	29 028	27 716	2 071	7.1%	5 646	19.5%	6 568	23.7%	14 285	51.5%	-	-	(100.0%)
Debt impairment	30 387	24 537	-	-	-	-	14 313	58.3%	14 313	58.3%	-	-	(100.0%)
Depreciation and asset impairment	44 183	41 233	-	-	-	-	23 826	57.8%	23 826	57.8%	-	-	(100.0%)
Finance charges	1 653	1 653	559	33.8%	-	-	1 004	60.7%	1 563	94.6%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	32 417	70 399	789	2.4%	18 870	58.2%	3 678	5.2%	23 337	33.1%	-	-	(100.0%)
Contracted services	42 618	72 035	1 745	4.1%	11 716	27.5%	9 392	13.0%	22 853	31.7%	-	-	(100.0%)
Transfers and grants	5 425	5 425	-	-	853	15.7%	-	-	853	15.7%	-	-	-
Other expenditure	135 040	114 769	5 058	3.7%	27 019	20.0%	30 105	26.2%	62 183	54.2%	-	-	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(16 238)	(32 244)	67 727		22 560		58 094		148 381		-		
Transfers recognised - capital	164 046	208 025	-	-	12 191	7.4%	103 948	50.0%	116 139	55.8%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	147 808	175 780	67 727		34 751		162 042		264 520		-		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	147 808	175 780	67 727		34 751		162 042		264 520		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	147 808	175 780	67 727		34 751		162 042		264 520		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	147 808	175 780	67 727		34 751		162 042		264 520		-		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	241 014	230 623	8 118	3.4%	33 255	13.8%	89 240	38.7%	130 614	56.6%	-	-	(100.0%)
National Government	162 019	230 623	8 118	5.0%	33 225	20.5%	88 940	38.6%	130 284	56.5%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	162 019	230 623	8 118	5.0%	33 225	20.5%	88 940	38.6%	130 284	56.5%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	78 995	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	30	-	300	-	330	-	-	-	(100.0%)
Capital Expenditure Standard Classification	241 014	230 623	8 118	3.4%	33 255	13.8%	89 240	38.7%	130 614	56.6%	-	-	(100.0%)
Governance and Administration	2 260	500	-	-	-	-	66	13.1%	66	13.1%	-	-	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	2 260	500	-	-	-	-	66	13.1%	66	13.1%	-	-	(100.0%)
Community and Public Safety	47 664	23 935	-	-	30	.1%	30	.1%	60	.3%	-	-	(100.0%)
Community & Social Services	47 664	23 935	-	-	30	.1%	30	.1%	60	.3%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	179 879	205 888	8 118	4.5%	33 225	18.5%	88 940	43.2%	130 284	63.3%	-	-	(100.0%)
Planning and Development	114 266	52 120	8 118	7.1%	58	.1%	32 882	63.1%	41 058	78.8%	-	-	(100.0%)
Road Transport	65 613	153 768	-	-	33 168	50.6%	56 058	36.5%	89 226	58.0%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	300	300	-	-	-	-	204	68.0%	204	68.0%	-	-	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	300	300	-	-	-	-	204	68.0%	204	68.0%	-	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10 910	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	581 839	613 605	138 162	23.7%	213 444	36.7%	179 193	29.2%	530 798	86.5%	-	-	(100.0%)
Property rates, penalties and collection charges	72 057	72 057	3 483	4.8%	10 212	14.2%	13 703	19.0%	27 397	38.0%	-	-	(100.0%)
Service charges	8 616	8 616	409	4.8%	1 024	11.9%	1 198	13.9%	2 631	30.5%	-	-	(100.0%)
Other revenue	14 639	14 639	3 147	21.5%	6 546	44.7%	2 544	17.4%	12 237	83.6%	-	-	(100.0%)
Government - operating	309 570	297 357	81 105	26.2%	83 743	27.1%	132 724	44.6%	297 572	100.1%	-	-	(100.0%)
Government - capital	164 046	208 025	50 000	30.5%	111 884	68.2%	29 001	13.9%	190 885	91.8%	-	-	(100.0%)
Interest	12 911	12 911	18	.1%	34	.3%	24	.2%	76	.6%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(415 778)	(445 037)	(21 657)	5.2%	(99 334)	23.9%	(85 663)	19.2%	(206 654)	46.4%	-	-	(100.0%)
Suppliers and employees	(408 700)	(437 960)	(21 098)	5.2%	(98 065)	24.0%	(83 038)	19.0%	(202 202)	46.2%	-	-	(100.0%)
Finance charges	(1 653)	(1 653)	(559)	33.8%	-	-	(1 004)	60.7%	(1 563)	94.6%	-	-	(100.0%)
Transfers and grants	(5 425)	(5 425)	-	-	(1 269)	23.4%	(1 621)	29.9%	(2 889)	53.3%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	166 061	168 567	116 505	70.2%	114 110	68.7%	93 530	55.5%	324 144	192.3%	-	-	(100.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(241 014)	-	(8 118)	3.4%	(31 789)	13.2%	(11 856)	-	(51 763)	-	-	-	(100.0%)
Capital assets	(241 014)	-	(8 118)	3.4%	(31 789)	13.2%	(11 856)	-	(51 763)	-	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(241 014)	-	(8 118)	3.4%	(31 789)	13.2%	(11 856)	-	(51 763)	-	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(901)	(230 623)	(1 004)	111.4%	-	-	92	-	(911)	.4%	-	-	(100.0%)
Repayment of borrowing	(901)	(230 623)	(1 004)	111.4%	-	-	92	-	(911)	.4%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(901)	(230 623)	(1 004)	111.4%	-	-	92	-	(911)	.4%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(75 853)	(62 056)	107 382	(141.6%)	82 321	(108.5%)	81 766	(131.8%)	271 469	(437.5%)	-	-	(100.0%)
Cash/cash equivalents at the year begin:	230 289	230 289	-	-	107 382	46.6%	189 703	82.4%	-	-	-	-	(100.0%)
Cash/cash equivalents at the year end:	154 436	168 233	107 382	69.5%	189 703	122.8%	271 469	161.4%	271 469	161.4%	-	-	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 268	6.5%	5 134	2.7%	5 601	3.0%	165 877	87.8%	188 880	69.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 730	6.4%	1 209	2.8%	1 189	2.8%	37 816	88.1%	42 945	15.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 577	8.1%	1 734	4.0%	1 334	3.0%	37 261	84.9%	43 905	16.2%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 314)	137.3%	1	-	1	-	1 713	(37.3%)	(4 598)	(1.7%)	-	-	-
Total By Income Source	12 261	4.5%	8 078	3.0%	8 125	3.0%	242 667	89.5%	271 132	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 352	1.2%	1 296	1.2%	1 265	1.1%	106 857	96.5%	110 770	40.9%	-	-	-
Commercial	4 192	14.8%	1 799	6.4%	2 310	8.2%	20 017	70.7%	28 318	10.4%	-	-	-
Households	3 232	3.8%	3 296	3.8%	2 996	3.5%	76 441	88.9%	85 965	31.7%	-	-	-
Other	3 485	7.6%	1 687	3.7%	1 555	3.4%	39 352	85.4%	46 079	17.0%	-	-	-
Total By Customer Group	12 261	4.5%	8 078	3.0%	8 125	3.0%	242 667	89.5%	271 132	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	123	8.1%	330	21.7%	1 071	70.3%	-	-	1 524	100.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	123	8.1%	330	21.7%	1 071	70.3%	-	-	1 524	100.0%

Contact Details

Municipal Manager	Mr Mohlala JNT	013 231 121
Financial Manager	Mr Tumelo Given Ratu	013 231 1060

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: SEKHUKHUNE (DC47)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	882 836	944 205	418 446	47.4%	21 084	2.4%	379 178	40.2%	818 708	86.7%	28 614	53.0%	1 225.1%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	36 155	-	10 095	27.9%	8 670	24.0%	10 903	-	29 668	-	18 027	103.4%	(39.5%)
Service charges - sanitation revenue	10 272	-	2 799	27.2%	2 734	26.6%	2 764	-	8 296	-	4 307	89.2%	(35.8%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	10 000	-	2 104	21.0%	3 103	31.0%	2 598	-	7 806	-	2 230	73.2%	16.5%
Interest earned - outstanding debtors	4 800	-	2 207	46.0%	2 271	47.3%	2 474	-	6 953	-	3 233	101.2%	(23.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	28	-	28	-	-	-	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	815 817	944 205	400 480	49.1%	3 750	.5%	359 194	38.0%	763 424	80.9%	202	54.0%	177 860.7%
Other own revenue	5 792	-	760	13.1%	556	9.6%	1 217	-	2 533	-	616	11.1%	97.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	911 855	944 205	241 354	26.5%	247 787	27.2%	239 420	25.4%	728 561	77.2%	215 117	61.9%	11.3%
Employee related costs	297 799	304 604	76 216	25.6%	77 862	26.1%	76 297	25.0%	230 374	75.6%	72 751	76.3%	4.9%
Remuneration of councillors	15 279	15 301	3 826	25.0%	3 933	25.7%	8 399	54.9%	16 158	105.6%	5 519	83.9%	52.2%
Debt impairment	3 800	3 800	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	69 600	63 600	15 451	22.2%	16 655	23.9%	15 866	24.9%	47 972	75.4%	15 432	76.4%	2.8%
Finance charges	1 100	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	127 160	121 644	46 701	36.7%	74 136	58.3%	17 313	14.2%	138 150	113.6%	27 718	75.1%	(37.5%)
Other Materials	34 910	17 705	29 197	83.6%	10 248	29.4%	6 172	34.9%	45 617	257.7%	5 341	44.6%	15.6%
Contracted services	266 647	66 936	16 842	6.3%	22 098	8.3%	29 111	43.5%	68 051	101.7%	13 471	81.9%	116.1%
Transfers and grants	3 000	-	1 187	39.6%	1 195	39.8%	793	-	3 175	-	(19)	55.6%	(4 278.0%)
Other expenditure	92 560	350 615	51 934	56.1%	41 660	45.0%	85 470	24.4%	179 064	51.1%	74 906	45.0%	14.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(29 018)	-	177 092		(226 703)		139 758		90 147		(186 503)		
Transfers recognised - capital	690 167	-	66 967	9.7%	97 241	14.1%	152 915	-	317 123	-	182 953	44.1%	(16.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	80 000	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	741 148	-	244 059		(129 462)		292 673		407 270		(3 550)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	741 148	-	244 059		(129 462)		292 673		407 270		(3 550)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	741 148	-	244 059		(129 462)		292 673		407 270		(3 550)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	741 148	-	244 059		(129 462)		292 673		407 270		(3 550)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	690 166	688 476	69 775	10.1%	68 563	9.9%	82 518	12.0%	220 855	32.1%	92 802	27.3%	(11.1%)
National Government	690 166	669 326	69 248	10.0%	68 428	9.9%	82 304	12.3%	219 979	32.9%	89 020	28.1%	(7.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	690 166	669 326	69 248	10.0%	68 428	9.9%	82 304	12.3%	219 979	32.9%	89 020	28.1%	(7.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	19 150	527	-	135	-	214	1.1%	876	4.6%	3 782	-	(94.3%)
Capital Expenditure Standard Classification	690 166	688 476	69 775	10.1%	68 563	9.9%	82 518	12.0%	220 855	32.1%	92 708	27.2%	(11.0%)
Governance and Administration	3 900	1 500	527	13.5%	135	3.5%	214	14.3%	876	58.4%	1 172	64.8%	(81.7%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	199	-	199	-	779	-	(74.4%)
Corporate Services	3 900	1 500	527	13.5%	135	3.5%	15	1.0%	676	45.1%	393	33.4%	(96.3%)
Community and Public Safety	900	400	-	-	-	-	-	-	-	-	(125)	(49.9%)	(100.0%)
Community & Social Services	900	400	-	-	-	-	-	-	-	-	(125)	(49.9%)	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	685 366	686 576	69 248	10.1%	68 428	10.0%	82 304	12.0%	219 979	32.0%	91 661	28.3%	(10.2%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	685 366	686 576	69 248	10.1%	68 428	10.0%	80 972	11.8%	218 647	31.8%	89 269	45.3%	(9.3%)
Waste Water Management	-	-	-	-	-	-	1 332	-	1 332	-	2 392	1.0%	(44.3%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	1 573 271	1 643 040	15 388	1.0%	61 151	3.9%	21 686	1.3%	98 225	6.0%	11 304	23.3%	91.8%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	37 142	61 247	10 316	27.8%	55 221	148.7%	15 396	25.1%	80 934	132.1%	9 045	79.6%	70.2%
Other revenue	15 346	7 380	760	5.0%	556	3.6%	1 785	24.2%	3 101	42.0%	126	13.3%	1 321.8%
Government - operating	815 817	884 425	-	-	-	-	-	-	-	-	-	12.8%	-
Government - capital	690 166	672 048	-	-	-	-	-	-	-	-	-	28.7%	-
Interest	14 800	17 940	4 312	29.1%	5 374	36.3%	4 505	25.1%	14 190	79.1%	2 134	102.6%	111.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(881 631)	(869 640)	(525 486)	59.6%	(231 132)	26.2%	(206 153)	23.7%	(962 771)	110.7%	(69 053)	127.1%	198.5%
Suppliers and employees	(877 531)	(655 716)	(524 299)	59.7%	(229 937)	26.2%	(196 264)	29.9%	(950 500)	145.0%	(69 825)	127.9%	181.1%
Finance charges	(1 100)	(3 804)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 000)	(210 120)	(1 187)	39.6%	(1 195)	39.8%	(9 890)	4.7%	(12 272)	5.8%	772	44.4%	(1 380.8%)
Net Cash from/(used) Operating Activities	691 640	773 400	(510 098)	(73.8%)	(169 980)	(24.6%)	(184 468)	(23.9%)	(864 546)	(111.8%)	(57 748)	(64.9%)	219.4%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(650 166)	(692 724)	(69 248)	10.7%	(68 720)	10.6%	(90 514)	13.1%	(228 482)	33.0%	(8 058)	18.8%	1 023.3%
Capital assets	(650 166)	(692 724)	(69 248)	10.7%	(68 720)	10.6%	(90 514)	13.1%	(228 482)	33.0%	(8 058)	18.8%	1 023.3%
Net Cash from/(used) Investing Activities	(650 166)	(692 724)	(69 248)	10.7%	(68 720)	10.6%	(90 514)	13.1%	(228 482)	33.0%	(8 058)	18.8%	1 023.3%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 100)	(1 100)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 100)	(1 100)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 100)	(1 100)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	40 374	79 576	(579 346)	(1 435.0%)	(238 700)	(591.2%)	(274 982)	(345.6%)	(1 093 028)	(1 373.6%)	(65 806)	2 803.7%	317.9%
Cash/cash equivalents at the year begin:	127 881	-	914	.7%	(578 432)	(452.3%)	(817 133)	-	914	-	(565 214)	.4%	44.6%
Cash/cash equivalents at the year end:	168 255	79 576	(578 432)	(343.8%)	(817 133)	(485.7%)	(1 092 114)	(1 372.4%)	(1 092 114)	(1 372.4%)	(631 020)	(347.4%)	73.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	10 771	7.5%	4 275	3.0%	3 342	2.3%	124 672	87.1%	143 061	99.2%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	0	(.1%)	0	-	0	-	(227)	100.2%	(226)	(.2%)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	16	1.1%	30	2.2%	8	.6%	1 319	96.1%	1 372	1.0%	-	-	-
Total By Income Source	10 786	7.5%	4 305	3.0%	3 350	2.3%	125 765	87.2%	144 206	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	713	15.0%	160	3.4%	129	2.7%	3 768	79.0%	4 770	3.3%	-	-	-
Commercial	3 612	14.3%	1 296	5.1%	961	3.8%	19 415	76.8%	25 283	17.5%	-	-	-
Households	6 462	5.7%	2 848	2.5%	2 261	2.0%	102 583	89.9%	114 154	79.2%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	10 786	7.5%	4 305	3.0%	3 350	2.3%	125 765	87.2%	144 206	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	2 771	100.0%	-	-	-	-	-	-	2 771	13.9%
Bulk Water	(5 742)	100.0%	-	-	-	-	-	-	(5 742)	(28.9%)
PAYE deductions	4 316	100.0%	-	-	-	-	-	-	4 316	21.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 570	100.0%	-	-	-	-	-	-	2 570	12.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 406	52.7%	1 494	9.4%	6 054	37.9%	-	-	15 954	80.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	12 321	62.0%	1 494	7.5%	6 054	30.5%	-	-	19 869	100.0%

Contact Details

Municipal Manager	Ms Mapule Mokoko	013 262 7312
Financial Manager	Mr Charles Malema (Acting)	013 262 7675

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: ALBERT LUTHULI (MP301)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	367 334	397 162	110 278	30.0%	170 564	46.4%	14 623	3.7%	295 465	74.4%	76 293	76.5%	(80.8%)
Property rates	45 751	79 935	445	1.0%	65 210	142.5%	2 652	3.3%	68 306	85.5%	1 508	.6%	75.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	26 800	26 800	2 244	8.4%	7 370	27.5%	2 238	8.3%	11 853	44.2%	3 668	38.5%	(39.0%)
Service charges - water revenue	6 989	6 989	1 072	15.3%	1 209	17.3%	725	10.4%	3 006	43.0%	6 231	143.8%	(88.4%)
Service charges - sanitation revenue	7 028	7 749	650	9.2%	1 932	27.5%	653	8.4%	3 235	41.8%	1 161	51.5%	(43.7%)
Service charges - refuse revenue	6 497	7 437	612	9.4%	1 827	28.1%	622	8.4%	3 061	41.2%	1 094	52.0%	(43.1%)
Service charges - other	-	-	-	-	1	-	-	-	1	-	419	-	(100.0%)
Rental of facilities and equipment	1 960	1 865	481	24.5%	433	22.1%	124	6.6%	1 038	55.6%	483	63.4%	(74.4%)
Interest earned - external investments	2 486	2 486	-	-	1 716	69.0%	-	-	1 716	69.0%	-	-	-
Interest earned - outstanding debtors	19 876	14 433	2 090	10.5%	10 644	53.6%	2 135	14.8%	14 870	103.0%	6 368	76.8%	(66.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 938	2 906	8	.4%	825	42.6%	215	7.4%	1 048	36.1%	42	53.1%	414.4%
Licences and permits	-	-	163	-	-	-	0	-	163	-	281	-	(99.9%)
Agency services	-	-	-	-	-	-	-	-	-	-	(0)	-	(100.0%)
Transfers recognised - operational	244 185	242 885	101 960	41.8%	78 023	32.0%	34	-	180 017	74.1%	54 749	95.8%	(99.9%)
Other own revenue	3 823	3 677	544	14.2%	1 254	32.8%	5 106	138.9%	6 904	187.7%	193	(11.4%)	2 548.0%
Gains on disposal of PPE	-	-	8	-	120	-	118	-	247	-	97	-	21.7%
Operating Expenditure	381 928	392 897	39 439	10.3%	56 579	14.8%	52 840	13.4%	148 857	37.9%	80 104	59.2%	(34.0%)
Employee related costs	132 212	135 634	23 538	17.8%	34 450	26.1%	12 722	9.4%	70 709	52.1%	32 865	79.5%	(61.3%)
Remuneration of councillors	16 128	16 128	2 518	15.6%	3 844	23.8%	1 295	8.0%	7 658	47.5%	4 163	73.4%	(68.9%)
Debt impairment	33 678	51 564	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	36 930	36 930	-	-	-	-	-	-	-	-	-	-	-
Finance charges	978	-	-	-	-	-	-	-	-	-	11	1.7%	(100.0%)
Bulk purchases	60 253	60 253	1 309	2.2%	3 829	6.4%	24 424	40.5%	29 562	49.1%	19 940	87.0%	22.5%
Other Materials	12 565	13 171	3 966	31.6%	1 275	10.1%	814	6.2%	6 056	46.0%	1 957	47.3%	(58.4%)
Contracted services	30 956	33 502	4 899	15.8%	8 559	27.7%	2 791	8.3%	16 250	48.5%	11 708	105.6%	(76.2%)
Transfers and grants	-	-	3	-	-	-	-	-	3	-	5	-	(100.0%)
Other expenditure	58 228	45 715	3 205	5.5%	4 622	7.9%	10 792	23.6%	18 620	40.7%	9 455	44.4%	14.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(14 594)	4 265	70 839		113 985		(38 216)		146 608		(3 811)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(14 594)	4 265	70 839		113 985		(38 216)		146 608		(3 811)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(14 594)	4 265	70 839		113 985		(38 216)		146 608		(3 811)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(14 594)	4 265	70 839		113 985		(38 216)		146 608		(3 811)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(14 594)	4 265	70 839		113 985		(38 216)		146 608		(3 811)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	120 602	120 602	29 739	24.7%	22 923	19.0%	35 346	29.3%	88 008	73.0%	22 670	58.5%	55.9%
National Government	120 602	120 602	29 739	24.7%	9 705	8.0%	35 346	29.3%	74 790	62.0%	22 670	58.5%	55.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	120 602	120 602	29 739	24.7%	9 705	8.0%	35 346	29.3%	74 790	62.0%	22 670	58.5%	55.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	13 218	-	-	-	13 218	-	-	-	-
Capital Expenditure Standard Classification	120 602	120 602	29 739	24.7%	22 923	19.0%	35 346	29.3%	88 008	73.0%	22 670	58.5%	55.9%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	25 374	25 374	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	13 687	13 687	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	11 687	11 687	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	28 000	28 000	3 589	12.8%	4 767	17.0%	20 235	72.3%	28 592	102.1%	3 370	-	500.4%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	28 000	28 000	3 589	12.8%	4 767	17.0%	20 235	72.3%	28 592	102.1%	3 370	-	500.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	67 228	67 228	25 142	37.4%	18 155	27.0%	15 111	22.5%	58 409	86.9%	19 300	41.6%	(21.7%)
Electricity	958	958	6 764	706.0%	3 280	342.4%	5 416	565.4%	15 460	1 613.8%	-	148.2%	(100.0%)
Water	38 500	38 500	6 253	16.2%	14 262	37.0%	9 173	23.8%	29 689	77.1%	6 554	25.2%	40.0%
Waste Water Management	27 770	27 770	12 126	43.7%	613	2.2%	521	1.9%	13 260	47.7%	6 238	40.5%	(91.6%)
Waste Management	-	-	-	-	-	-	-	-	-	-	6 507	-	(100.0%)
Other	-	-	1 008	-	-	-	-	-	1 008	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	416 246	416 246	152 026	36.5%	143 252	34.4%	126 157	30.3%	421 434	101.2%	110 362	101.8%	14.3%
Property rates, penalties and collection charges	25 163	25 163	2 307	9.2%	6 663	26.5%	6 118	24.3%	15 088	60.0%	3 473	83.0%	76.2%
Service charges	34 223	34 223	3 228	9.4%	5 818	17.0%	10 024	29.3%	19 070	55.7%	3 594	48.2%	178.9%
Other revenue	6 055	6 055	5 307	87.7%	13 393	221.2%	7 161	118.3%	25 861	427.1%	1 066	95.1%	571.5%
Government - operating	244 185	244 185	63	-	77 915	31.9%	59 354	24.3%	137 332	56.2%	54 789	95.9%	8.3%
Government - capital	102 145	102 145	139 030	136.1%	36 877	36.1%	39 772	38.9%	215 679	211.1%	41 072	118.0%	(3.2%)
Interest	4 474	4 474	2 090	46.7%	2 587	57.8%	3 728	83.3%	8 405	187.9%	6 368	782.2%	(41.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(311 320)	(311 320)	(40 572)	13.0%	(102 470)	32.9%	(86 268)	27.7%	(229 310)	73.7%	(75 903)	93.7%	13.7%
Suppliers and employees	(192 838)	(192 838)	(40 570)	21.0%	(102 470)	53.1%	(86 268)	44.7%	(229 308)	118.9%	(75 898)	93.9%	13.7%
Finance charges	(60 253)	(60 253)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(58 228)	(58 228)	(3)	-	-	-	-	-	(3)	-	(5)	-	(100.0%)
Net Cash from/(used) Operating Activities	104 926	104 926	111 454	106.2%	40 782	38.9%	39 888	38.0%	192 124	183.1%	34 459	122.6%	15.8%
Cash Flow from Investing Activities													
Receipts	-	-	69	-	-	-	118	-	187	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	69	-	-	-	118	-	187	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(102 145)	(102 145)	(91 312)	89.4%	(22 955)	22.5%	(31 404)	30.7%	(145 670)	142.6%	(22 670)	70.1%	38.5%
Capital assets	(102 145)	(102 145)	(91 312)	89.4%	(22 955)	22.5%	(31 404)	30.7%	(145 670)	142.6%	(22 670)	70.1%	38.5%
Net Cash from/(used) Investing Activities	(102 145)	(102 145)	(91 243)	89.3%	(22 955)	22.5%	(31 285)	30.6%	(145 483)	142.4%	(22 670)	70.1%	38.0%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 781	2 781	20 211	726.8%	17 827	641.1%	8 603	309.4%	46 641	1 677.3%	11 789	2 373.9%	(27.0%)
Cash/cash equivalents at the year begin:	3 933	3 933	398	10.1%	20 609	524.0%	38 436	977.3%	398	10.1%	52 917	269.9%	(27.4%)
Cash/cash equivalents at the year end:	6 714	6 714	20 609	307.0%	38 436	572.5%	47 039	700.7%	47 039	700.7%	64 706	1 610.8%	(27.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	478	8.2%	714	12.2%	553	9.5%	4 088	70.1%	5 832	1.4%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 803	17.2%	1 818	17.3%	941	9.0%	5 919	56.5%	10 481	2.5%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 132	2.6%	8 357	2.7%	8 508	2.7%	288 246	92.0%	313 243	74.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	936	2.2%	1 137	2.7%	753	1.8%	39 572	93.3%	42 398	10.0%	-	-	-
Receivables from Exchange Transactions - Waste Management	881	2.6%	1 136	3.3%	708	2.1%	31 726	92.1%	34 452	8.2%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	399	2.6%	396	2.5%	411	2.6%	14 386	92.3%	15 592	3.7%	-	-	-
Total By Income Source	12 630	3.0%	13 558	3.2%	11 874	2.8%	383 937	91.0%	421 999	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	3 196	6.5%	3 495	7.1%	3 182	6.5%	39 446	80.0%	49 319	11.7%	-	-	-
Commercial	4 448	7.4%	4 304	7.2%	4 206	7.0%	46 902	78.4%	59 860	14.2%	-	-	-
Households	4 709	1.6%	5 492	1.8%	4 229	1.4%	284 129	95.2%	298 559	70.7%	-	-	-
Other	277	1.9%	266	1.9%	257	1.8%	13 460	94.4%	14 261	3.4%	-	-	-
Total By Customer Group	12 630	3.0%	13 558	3.2%	11 874	2.8%	383 937	91.0%	421 999	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Dlamini M	017 843 4038
Financial Manager	Mr MJ Nhlabathi	017 843 4028

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MSUKALIGWA (MP302)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	587 000	587 000	164 646	28.0%	141 700	24.1%	140 643	24.0%	446 989	76.1%	134 050	62.9%	4.9%
Property rates	91 895	91 895	23 387	25.4%	23 399	25.5%	23 354	25.4%	70 140	76.3%	20 534	67.3%	13.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	225 446	225 446	51 976	23.1%	45 019	20.0%	47 539	21.1%	144 534	64.1%	46 251	66.8%	2.8%
Service charges - water revenue	52 393	52 393	15 128	28.9%	14 060	26.8%	13 313	25.4%	42 501	81.1%	13 462	61.3%	(1.1%)
Service charges - sanitation revenue	23 699	23 699	6 016	25.4%	6 034	25.5%	6 051	25.5%	18 102	76.4%	5 305	68.4%	14.1%
Service charges - refuse revenue	19 823	19 823	5 250	26.5%	5 218	26.3%	5 212	26.3%	15 680	79.1%	4 581	66.7%	13.8%
Service charges - other	2 562	2 562	1 088	42.5%	1 976	77.1%	598	23.4%	3 663	143.0%	399	9.1%	50.1%
Rental of facilities and equipment	2 387	2 387	536	22.5%	689	28.9%	479	20.1%	1 704	71.4%	478	66.2%	.2%
Interest earned - external investments	900	900	-	-	-	-	424	47.1%	424	47.1%	-	6.0%	(100.0%)
Interest earned - outstanding debtors	22 500	22 500	5 303	23.6%	5 663	25.2%	5 769	25.6%	16 735	74.4%	5 828	67.5%	(1.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	5 736	5 736	2	-	1	-	1	-	5	.1%	870	54.4%	(99.8%)
Licences and permits	3 671	3 671	260	7.1%	-	-	1 523	41.5%	1 783	48.6%	694	53.5%	119.4%
Agency services	7 200	7 200	575	8.0%	-	-	3 688	51.2%	4 264	59.2%	1 004	48.2%	267.5%
Transfers recognised - operational	129 007	129 007	52 755	40.9%	40 890	31.7%	30 774	23.9%	124 419	96.4%	31 561	60.2%	(2.5%)
Other own revenue	(1 318)	(1 318)	1 669	(126.6%)	(1 686)	127.9%	1 653	(125.5%)	1 636	(124.2%)	2 628	74.0%	(37.1%)
Gains on disposal of PPE	1 100	1 100	700	63.6%	436	39.6%	263	23.9%	1 399	127.2%	456	73.7%	(42.3%)
Operating Expenditure	738 224	738 224	97 447	13.2%	193 756	26.2%	138 358	18.7%	429 561	58.2%	129 277	49.4%	7.0%
Employee related costs	168 077	168 077	38 099	22.7%	39 172	23.3%	40 224	23.9%	117 495	69.9%	37 654	63.7%	6.8%
Remuneration of councillors	13 090	13 090	2 909	22.2%	3 287	25.1%	3 439	26.3%	9 636	73.6%	3 379	66.8%	1.8%
Debt impairment	68 507	68 507	-	-	34 254	50.0%	-	-	34 254	50.0%	-	-	-
Depreciation and asset impairment	85 982	85 982	-	-	42 991	50.0%	-	-	42 991	50.0%	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	247 520	247 520	26 675	10.8%	40 212	16.2%	68 853	27.8%	135 740	54.8%	51 151	65.4%	34.6%
Other Materials	33 215	33 215	5 411	16.3%	8 417	25.3%	4 882	14.7%	18 710	56.3%	7 439	-	(34.4%)
Contracted services	71 343	71 343	12 426	17.4%	15 915	22.3%	12 854	18.0%	41 194	57.7%	19 554	65.2%	(34.3%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	50 489	50 489	11 927	23.6%	9 509	18.8%	8 106	16.1%	29 542	58.5%	10 100	30.0%	(19.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(151 224)	(151 224)	67 199		(52 056)		2 284		17 427		4 773		
Transfers recognised - capital	69 564	69 564	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(81 660)	(81 660)	67 199		(52 056)		2 284		17 427		4 773		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(81 660)	(81 660)	67 199		(52 056)		2 284		17 427		4 773		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(81 660)	(81 660)	67 199		(52 056)		2 284		17 427		4 773		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(81 660)	(81 660)	67 199		(52 056)		2 284		17 427		4 773		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	76 564	76 564	4 680	6.1%	6 551	8.6%	20 361	26.6%	31 592	41.3%	9 056	20.6%	124.8%
National Government	69 564	69 564	4 489	6.5%	6 521	9.4%	20 361	29.3%	31 372	45.1%	9 056	20.6%	124.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	69 564	69 564	4 489	6.5%	6 521	9.4%	20 361	29.3%	31 372	45.1%	9 056	20.6%	124.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 000	7 000	191	2.7%	29	.4%	-	-	220	3.1%	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	76 564	76 564	4 680	6.1%	6 551	8.6%	20 361	26.6%	31 592	41.3%	9 056	20.6%	124.8%
Governance and Administration	6 900	6 900	191	2.8%	29	.4%	-	-	220	3.2%	-	-	-
Executive & Council	6 900	6 900	191	2.8%	29	.4%	-	-	220	3.2%	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	869	-	804	-	2 043	-	3 715	-	1 036	-	97.2%
Community & Social Services	-	-	-	-	-	-	805	-	805	-	-	-	(100.0%)
Sport And Recreation	-	-	869	-	804	-	1 238	-	2 911	-	1 036	-	19.5%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	100	100	597	597.0%	2 716	2 715.9%	6 137	6 136.9%	9 450	9 449.9%	1 258	-	388.0%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	100	100	597	597.0%	2 716	2 715.9%	6 137	6 136.9%	9 450	9 449.9%	1 258	-	388.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	69 564	69 564	3 023	4.3%	3 002	4.3%	12 182	17.5%	18 207	26.2%	6 763	16.9%	80.1%
Electricity	12 000	12 000	3 023	25.2%	2 720	22.7%	6 618	55.2%	12 361	103.0%	5 900	64.1%	12.2%
Water	57 564	57 564	-	-	-	-	3 278	5.7%	3 278	5.7%	863	4.5%	279.8%
Waste Water Management	-	-	-	-	282	-	2 286	-	2 568	-	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	598 644	598 644	145 963	24.4%	118 471	19.8%	156 710	26.2%	421 143	70.3%	119 892	77.0%	30.7%
Property rates, penalties and collection charges	74 761	74 761	15 545	20.8%	19 038	25.5%	23 092	30.9%	57 675	77.1%	14 798	70.7%	56.0%
Service charges	303 953	303 953	61 739	20.3%	49 889	16.4%	63 930	21.0%	175 558	57.8%	60 392	73.6%	5.9%
Other revenue	19 478	19 478	3 415	17.5%	1 946	10.0%	7 421	38.1%	12 782	65.6%	3 190	43.2%	132.7%
Government - operating	129 007	129 007	51 289	39.8%	40 890	31.7%	30 774	23.9%	122 953	95.3%	31 124	83.0%	(1.1%)
Government - capital	69 420	69 420	13 712	19.8%	6 000	8.6%	30 780	44.3%	50 492	72.7%	8 910	78.0%	245.5%
Interest	2 025	2 025	262	13.0%	708	35.0%	713	35.2%	1 683	83.1%	1 478	634.0%	(51.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(650 734)	(650 734)	(98 815)	15.2%	(197 461)	30.3%	(166 628)	25.6%	(462 905)	71.1%	(129 279)	64.9%	28.9%
Suppliers and employees	(650 134)	(650 134)	(98 801)	15.2%	(197 450)	30.4%	(166 465)	25.6%	(462 716)	71.2%	(129 021)	64.0%	29.0%
Finance charges	(600)	(600)	(14)	2.4%	(11)	1.8%	(163)	27.2%	(189)	31.4%	(258)	3 876.4%	(36.6%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(52 091)	(52 091)	47 148	(90.5%)	(78 990)	151.6%	(9 919)	19.0%	(41 761)	80.2%	(9 387)	425.5%	5.7%
Cash Flow from Investing Activities													
Receipts	902	902	700	77.6%	(20)	(2.2%)	-	-	680	75.4%	-	-	-
Proceeds on disposal of PPE	902	902	700	77.6%	(20)	(2.2%)	-	-	680	75.4%	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(55 536)	(55 536)	-	-	(4 487)	8.1%	(50 718)	91.3%	(55 205)	99.4%	(9 203)	55.0%	451.1%
Capital assets	(55 536)	(55 536)	-	-	(4 487)	8.1%	(50 718)	91.3%	(55 205)	99.4%	(9 203)	55.0%	451.1%
Net Cash from/(used) Investing Activities	(54 634)	(54 634)	700	(1.3%)	(4 507)	8.2%	(50 718)	92.8%	(54 525)	99.8%	(9 203)	56.6%	451.1%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 320)	(2 320)	(35)	1.5%	(142)	6.1%	(77)	3.3%	(253)	10.9%	(373)	-	(79.5%)
Repayment of borrowing	(2 320)	(2 320)	(35)	1.5%	(142)	6.1%	(77)	3.3%	(253)	10.9%	(373)	-	(79.5%)
Net Cash from/(used) Financing Activities	(2 320)	(2 320)	(35)	1.5%	(142)	6.1%	(77)	3.3%	(253)	10.9%	(373)	-	(79.5%)
Net Increase/(Decrease) in cash held	(109 045)	(109 045)	47 813	(43.8%)	(83 639)	76.7%	(60 714)	55.7%	(96 540)	88.5%	(18 964)	(218.6%)	220.2%
Cash/cash equivalents at the year begin:	15 484	15 484	19 179	123.9%	66 992	432.7%	(16 647)	(107.5%)	19 179	123.9%	74 824	3.3%	(122.2%)
Cash/cash equivalents at the year end:	(93 561)	(93 561)	66 992	(71.6%)	(16 647)	17.8%	(77 361)	82.7%	(77 361)	82.7%	55 860	1 149.8%	(238.5%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	8 294	10.4%	2 211	2.8%	1 921	2.4%	67 255	84.4%	79 681	17.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 636	21.1%	1 616	2.2%	1 519	2.1%	55 195	74.6%	73 965	16.3%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 078	13.9%	2 179	3.3%	2 219	3.4%	51 773	79.3%	65 249	14.4%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 962	6.6%	842	1.9%	842	1.9%	40 275	89.7%	44 921	9.9%	-	-	-
Receivables from Exchange Transactions - Waste Management	2 933	6.3%	804	1.7%	747	1.6%	42 236	90.4%	46 720	10.3%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	-	-	-
Interest on Arrear Debtor Accounts	3 965	3.6%	1 946	1.8%	1 987	1.8%	101 938	92.8%	109 835	24.2%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 200	6.5%	386	1.1%	877	2.6%	30 580	89.8%	34 043	7.5%	-	-	-
Total By Income Source	45 067	9.9%	9 983	2.2%	10 112	2.2%	389 251	85.7%	454 413	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 619	12.8%	1 587	12.5%	1 064	8.4%	8 421	66.4%	12 691	2.8%	-	-	-
Commercial	19 785	18.7%	1 776	1.7%	2 855	2.7%	81 481	76.9%	105 896	23.3%	-	-	-
Households	22 163	7.0%	6 156	1.9%	5 834	1.8%	282 841	89.2%	316 994	69.8%	-	-	-
Other	1 500	8.0%	465	2.5%	359	1.9%	16 508	87.7%	18 832	4.1%	-	-	-
Total By Customer Group	45 067	9.9%	9 983	2.2%	10 112	2.2%	389 251	85.7%	454 413	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	14 400	13.0%	-	-	19 761	17.8%	76 671	69.2%	110 832	22.1%
Bulk Water	6 115	1.8%	12 233	3.6%	13 819	4.1%	307 477	90.5%	339 643	67.8%
PAYE deductions	1 683	100.0%	-	-	-	-	-	-	1 683	.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 614	100.0%	-	-	-	-	-	-	2 614	.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 218	52.4%	2 177	18.4%	1 125	9.5%	2 345	19.8%	11 865	2.4%
Auditor-General	1 445	100.0%	-	-	-	-	-	-	1 445	.3%
Other	18 063	54.4%	3 340	10.1%	2 847	8.6%	8 982	27.0%	33 232	6.6%
Total	50 538	10.1%	17 751	3.5%	37 553	7.5%	395 474	78.9%	501 315	100.0%

Contact Details

Municipal Manager	Mr Z.T. Shongwe	017 801 3753
Financial Manager	Ms M.M.P. Matsheka	017 801 3502

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MKHONDO (MP303)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	395 871	410 255	126 100	31.9%	119 450	30.2%	103 559	25.2%	349 108	85.1%	88 540	77.3%	17.0%
Property rates	44 252	44 252	10 530	23.8%	10 136	22.9%	8 556	19.3%	29 222	66.0%	10 268	79.8%	(16.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	93 761	100 511	15 088	16.1%	48 193	51.4%	25 595	25.5%	88 876	88.4%	21 680	69.4%	18.1%
Service charges - water revenue	15 926	15 926	4 572	28.7%	8 241	51.7%	5 294	33.2%	18 107	113.7%	3 659	88.8%	44.7%
Service charges - sanitation revenue	8 454	9 523	2 207	26.1%	2 505	29.6%	1 848	19.4%	6 559	68.9%	1 965	76.7%	(6.0%)
Service charges - refuse revenue	9 235	10 080	2 442	26.4%	2 599	28.1%	2 419	24.0%	7 460	74.0%	2 215	79.1%	9.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	693	720	144	20.7%	164	23.7%	169	23.5%	477	66.3%	128	54.9%	31.9%
Interest earned - external investments	947	947	235	24.8%	119	12.6%	54	5.7%	408	43.1%	149	79.0%	(63.5%)
Interest earned - outstanding debtors	10 574	15 897	3 873	36.6%	4 075	38.5%	3 938	24.8%	11 886	74.8%	3 173	91.2%	24.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	761	735	129	16.9%	104	13.7%	70	9.6%	303	41.3%	89	24.4%	(21.2%)
Licences and permits	37	66	33	89.1%	-	-	-	-	33	50.0%	5	73.3%	(100.0%)
Agency services	6 458	6 458	-	-	-	-	-	-	-	-	1 340	74.3%	(100.0%)
Transfers recognised - operational	174 112	175 200	71 780	41.2%	56 704	32.6%	42 411	24.2%	170 896	97.5%	39 132	78.7%	8.4%
Other own revenue	27 159	26 439	15 066	55.5%	(13 389)	(49.3%)	13 203	49.9%	14 879	56.3%	4 253	96.2%	210.4%
Gains on disposal of PPE	3 500	3 500	-	-	-	-	-	-	-	-	484	57.5%	(100.0%)
Operating Expenditure	479 434	515 348	109 010	22.7%	114 784	23.9%	124 824	24.2%	348 618	67.6%	114 836	63.2%	8.7%
Employee related costs	132 739	148 722	39 146	29.5%	38 251	28.8%	40 315	27.1%	117 711	79.1%	31 809	79.2%	26.7%
Remuneration of councillors	14 653	14 653	3 042	20.8%	3 027	20.7%	3 452	23.6%	9 521	65.0%	3 770	77.1%	(8.4%)
Debt impairment	30 313	30 313	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	75 080	75 080	-	-	-	-	846	1.1%	846	1.1%	-	-	(100.0%)
Finance charges	266	266	-	-	3 250	1 223.9%	3 223	1 213.7%	6 473	2 437.6%	1 494	599.9%	115.7%
Bulk purchases	110 194	110 195	38 445	34.9%	35 147	31.9%	39 839	36.2%	113 431	102.9%	48 794	92.3%	(18.4%)
Other Materials	17 497	20 880	-	-	-	-	-	-	-	-	4 907	76.9%	(100.0%)
Contracted services	27 002	40 420	10 307	38.2%	14 330	53.1%	13 203	32.7%	37 840	93.6%	5 692	69.4%	132.0%
Transfers and grants	12 728	12 728	1 340	10.5%	2 315	18.2%	4 010	31.5%	7 666	60.2%	2 415	61.4%	66.1%
Other expenditure	58 964	62 091	16 730	28.4%	18 463	31.3%	19 936	32.1%	55 130	88.8%	15 956	82.0%	25.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(83 563)	(105 093)	17 090		4 666		(21 265)		491		(26 296)		
Transfers recognised - capital	75 166	74 933	-	-	-	-	-	-	-	-	60 430	62.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	2 100	26 573	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(6 297)	(3 588)	17 090		4 666		(21 265)		491		34 134		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(6 297)	(3 588)	17 090		4 666		(21 265)		491		34 134		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(6 297)	(3 588)	17 090		4 666		(21 265)		491		34 134		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(6 297)	(3 588)	17 090		4 666		(21 265)		491		34 134		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	77 266	103 605	15 358	19.9%	37 342	48.3%	11 794	11.4%	64 493	62.2%	32 759	60.5%	(64.0%)
National Government	75 166	74 933	14 988	19.9%	26 897	35.8%	10 201	13.6%	52 086	69.5%	24 845	83.4%	(58.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	3 903	54.0%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	75 166	74 933	14 988	19.9%	26 897	35.8%	10 201	13.6%	52 086	69.5%	28 748	69.1%	(64.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 100	28 673	370	17.6%	10 445	497.4%	1 592	5.6%	12 407	43.3%	4 011	16.8%	(60.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	77 266	103 605	15 358	19.9%	37 342	48.3%	11 794	11.4%	64 493	62.2%	32 759	60.5%	(64.0%)
Governance and Administration	2 100	2 900	370	17.6%	1 464	69.7%	92	3.2%	1 927	66.4%	185	21.7%	(49.9%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 150	2 250	370	32.2%	1 238	107.7%	88	3.9%	1 696	75.4%	19	29.7%	364.1%
Corporate Services	950	650	-	-	226	23.8%	4	.7%	230	35.4%	166	12.3%	(97.4%)
Community and Public Safety	-	300	-	-	-	-	859	286.2%	859	286.2%	121	222.1%	609.5%
Community & Social Services	-	-	-	-	-	-	-	-	-	-	121	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	859	-	859	-	-	-	(100.0%)
Public Safety	-	300	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	29 808	41 630	6 915	23.2%	12 904	43.3%	5 584	13.4%	25 402	61.0%	3 496	18.8%	59.7%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	29 808	41 630	6 915	23.2%	12 904	43.3%	5 584	13.4%	25 402	61.0%	3 496	19.7%	59.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	45 358	58 776	8 073	17.8%	22 974	50.7%	5 259	8.9%	36 306	61.8%	28 957	66.7%	(81.8%)
Electricity	4 000	19 473	1 754	43.8%	7 157	178.9%	1 500	7.7%	10 411	53.5%	5 688	40.6%	(73.6%)
Water	41 358	27 728	291	.7%	13 790	33.3%	3 759	13.6%	17 840	64.3%	18 153	69.5%	(79.3%)
Waste Water Management	-	11 574	6 029	-	2 027	-	-	-	8 055	69.6%	5 116	96.6%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	420 400	387 665	126 100	30.0%	190 858	45.4%	108 871	28.1%	425 829	109.8%	148 486	91.3%	(26.7%)
Property rates, penalties and collection charges	30 313	25 224	10 530	34.7%	10 136	33.4%	8 556	33.9%	29 222	115.9%	10 268	110.9%	(16.7%)
Service charges	103 120	77 543	24 309	23.6%	61 591	59.7%	35 157	45.3%	121 057	156.1%	29 519	100.8%	19.1%
Other revenue	35 906	34 051	15 371	42.8%	(13 121)	(36.5%)	13 442	39.5%	15 693	46.1%	5 816	84.6%	131.1%
Government - operating	174 112	174 967	71 780	41.2%	56 704	32.6%	42 411	24.2%	170 896	97.7%	39 132	78.7%	8.4%
Government - capital	75 166	74 933	-	-	71 354	94.9%	5 312	7.1%	76 666	102.3%	60 430	93.7%	(91.2%)
Interest	1 783	947	4 109	230.4%	4 194	235.2%	3 992	421.5%	12 295	1 298.1%	3 322	1 498.8%	20.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(367 405)	(402 518)	(109 010)	29.7%	(114 784)	31.2%	(123 978)	30.8%	(347 771)	86.4%	(114 836)	84.5%	8.0%
Suppliers and employees	(354 411)	(386 540)	(107 670)	30.4%	(109 219)	30.8%	(116 745)	30.2%	(333 633)	86.3%	(110 927)	85.0%	5.2%
Finance charges	(266)	(3 250)	-	-	(3 250)	1 223.9%	(3 223)	99.2%	(6 473)	199.2%	(1 494)	599.9%	115.7%
Transfers and grants	(12 728)	(12 728)	(1 340)	10.5%	(2 315)	18.2%	(4 010)	31.5%	(7 666)	60.2%	(2 415)	61.4%	66.1%
Net Cash from/(used) Operating Activities	52 995	(14 854)	17 090	32.2%	76 075	143.5%	(15 107)	101.7%	78 058	(525.5%)	33 650	102.0%	(144.9%)
Cash Flow from Investing Activities													
Receipts	3 500	3 500	-	-	-	-	-	-	-	-	484	4.9%	(100.0%)
Proceeds on disposal of PPE	3 500	3 500	-	-	-	-	-	-	-	-	484	57.5%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(77 266)	(103 605)	(15 358)	19.9%	(37 342)	48.3%	(11 794)	11.4%	(64 493)	62.2%	(32 759)	60.5%	(64.0%)
Capital assets	(77 266)	(103 605)	(15 358)	19.9%	(37 342)	48.3%	(11 794)	11.4%	(64 493)	62.2%	(32 759)	60.5%	(64.0%)
Net Cash from/(used) Investing Activities	(73 766)	(100 105)	(15 358)	20.8%	(37 342)	50.6%	(11 794)	11.8%	(64 493)	64.4%	(32 275)	65.0%	(63.5%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(875)	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(875)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(875)	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(21 646)	(114 959)	1 732	(8.0%)	38 733	(178.9%)	(26 901)	23.4%	13 564	(11.8%)	1 375	(518.5%)	(2 056.6%)
Cash/cash equivalents at the year begin:	3 408	4 026	4 026	118.1%	5 758	169.0%	44 491	1 105.1%	4 026	100.0%	70 138	11.2%	(36.6%)
Cash/cash equivalents at the year end:	(18 238)	(110 933)	5 758	(31.6%)	44 491	(244.0%)	17 590	(15.9%)	17 590	(15.9%)	71 513	2 098.3%	(75.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 190	3.1%	1 260	3.3%	2 980	7.8%	32 773	85.8%	38 204	15.6%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 165	10.5%	1 506	7.3%	1 228	6.0%	15 721	76.2%	20 621	8.4%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 849	8.4%	1 669	7.6%	1 585	7.2%	16 846	76.7%	21 950	8.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 787	5.5%	2 273	4.5%	1 872	3.7%	43 780	86.3%	50 712	20.6%	-	-	-
Receivables from Exchange Transactions - Waste Management	816	2.3%	745	2.1%	707	2.0%	33 616	93.7%	35 883	14.6%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	45	3.9%	34	3.0%	34	3.0%	1 028	90.1%	1 141	.5%	-	-	-
Interest on Arrear Debtor Accounts	1 378	4.4%	1 344	4.3%	1 294	4.1%	27 314	87.2%	31 331	12.8%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 107	4.6%	2 183	4.8%	1 580	3.5%	39 909	87.2%	45 779	18.6%	-	-	-
Total By Income Source	12 338	5.0%	11 015	4.5%	11 281	4.6%	210 987	85.9%	245 622	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	830	16.5%	325	6.4%	510	10.1%	3 379	67.0%	5 044	2.1%	-	-	-
Commercial	3 385	18.6%	2 492	13.7%	1 876	10.3%	10 472	57.5%	18 225	7.4%	-	-	-
Households	6 866	3.7%	6 593	3.6%	7 609	4.2%	162 041	88.5%	183 109	74.5%	-	-	-
Other	1 257	3.2%	1 605	4.1%	1 287	3.3%	35 095	89.4%	39 244	16.0%	-	-	-
Total By Customer Group	12 338	5.0%	11 015	4.5%	11 281	4.6%	210 987	85.9%	245 622	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	20 426	94.4%	1 203	5.6%	-	-	-	-	21 629	23.1%
Bulk Water	13 034	100.0%	-	-	-	-	-	-	13 034	13.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	336	100.0%	-	-	-	-	-	-	336	.4%
Trade Creditors	57 096	100.0%	-	-	-	-	-	-	57 096	60.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 596	100.0%	-	-	-	-	-	-	1 596	1.7%
Total	92 489	98.7%	1 203	1.3%	-	-	-	-	93 692	100.0%

Contact Details

Municipal Manager	Mr MJS Mabuza	017 826 8101
Financial Manager	Mr ST Thobela	017 826 8157

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: PIXLEY KA SEME (MP) (MP304)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	284 404	284 404	93 675	32.9%	64 206	22.6%	68 533	24.1%	226 414	79.6%	79 975	81.3%	(14.3%)
Property rates	42 839	42 839	16 095	37.6%	7 320	17.1%	7 323	17.1%	30 738	71.8%	7 006	73.4%	4.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	50 257	50 257	13 772	27.4%	11 307	22.5%	12 674	25.2%	37 753	75.1%	11 051	58.9%	14.7%
Service charges - water revenue	32 951	32 951	7 012	21.3%	6 461	19.6%	6 750	20.5%	20 222	61.4%	7 457	63.7%	(9.5%)
Service charges - sanitation revenue	13 552	13 552	3 388	25.0%	3 394	25.0%	3 368	24.8%	10 149	74.9%	3 185	76.2%	5.7%
Service charges - refuse revenue	7 951	7 951	2 026	25.5%	2 152	27.1%	2 061	25.9%	6 238	78.5%	1 864	65.7%	10.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	27	27	6	22.9%	6	21.7%	275	1 010.9%	288	1 055.5%	3	48.6%	8 224.3%
Interest earned - external investments	3 986	3 986	623	15.6%	1 614	40.5%	1 214	30.5%	3 451	86.6%	3 011	165.9%	(59.7%)
Interest earned - outstanding debtors	23 892	23 892	7 458	31.2%	8 122	34.0%	8 484	35.5%	24 064	100.7%	6 398	82.5%	32.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	50	50	20	39.8%	14	27.8%	11	22.9%	45	90.5%	9	(3.8%)	32.2%
Licences and permits	9 532	9 532	2 833	29.7%	1 041	10.9%	2 051	21.5%	5 925	62.2%	3 593	-	(42.9%)
Agency services	-	-	-	-	-	-	-	-	-	-	1 542	98.2%	(100.0%)
Transfers recognised - operational	96 584	96 584	39 957	41.4%	22 436	23.2%	23 713	24.6%	86 106	89.2%	34 266	94.8%	(30.8%)
Other own revenue	2 782	2 782	485	17.4%	339	12.2%	610	21.9%	1 435	51.6%	590	77.0%	3.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	304 743	304 743	48 777	16.0%	51 625	16.9%	46 330	15.2%	146 732	48.1%	47 953	61.1%	(3.4%)
Employee related costs	77 115	77 115	18 305	23.7%	17 617	22.8%	17 715	23.0%	53 637	69.6%	18 388	67.3%	(3.7%)
Remuneration of councillors	7 587	7 587	1 739	22.9%	1 779	23.5%	1 890	24.9%	5 409	71.3%	1 876	68.5%	.7%
Debt impairment	66 398	66 398	(237)	(.4%)	259	.4%	279	.4%	301	.5%	3	33.2%	8 691.8%
Depreciation and asset impairment	36 484	36 484	-	-	-	-	-	-	-	-	-	55.5%	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	54 868	54 868	13 301	24.2%	15 935	29.0%	12 788	23.3%	42 024	76.6%	11 686	62.7%	9.4%
Other Materials	12 535	12 535	3 688	29.4%	3 706	29.6%	1 416	11.3%	8 811	70.3%	3 064	49.3%	(53.8%)
Contracted services	11 622	11 622	3 946	34.0%	3 632	31.3%	4 042	34.8%	11 621	100.0%	2 295	49.2%	76.2%
Transfers and grants	9 969	9 969	1 754	17.6%	2 093	21.0%	3 073	30.8%	6 920	69.4%	2 615	106.6%	17.5%
Other expenditure	28 164	28 164	6 282	22.3%	6 602	23.4%	5 127	18.2%	18 010	63.9%	8 026	102.4%	(36.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(20 339)	(20 339)	44 897		12 581		22 203		79 682		32 021		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(20 339)	(20 339)	44 897		12 581		22 203		79 682		32 021		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(20 339)	(20 339)	44 897		12 581		22 203		79 682		32 021		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(20 339)	(20 339)	44 897		12 581		22 203		79 682		32 021		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(20 339)	(20 339)	44 897		12 581		22 203		79 682		32 021		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	30 959	30 959	4 769	15.4%	10 128	32.7%	6 781	21.9%	21 678	70.0%	14 854	37.3%	(54.3%)
National Government	30 959	30 959	4 769	15.4%	10 128	32.7%	4 947	16.0%	19 844	64.1%	14 392	55.4%	(65.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 959	30 959	4 769	15.4%	10 128	32.7%	4 947	16.0%	19 844	64.1%	14 392	55.4%	(65.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	1 835	-	1 835	-	462	2.3%	296.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	30 959	30 959	4 769	15.4%	10 128	32.7%	6 781	21.9%	21 678	70.0%	14 854	37.3%	(54.3%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	500	500	-	-	-	-	-	-	-	-	462	23.1%	(100.0%)
Community & Social Services	500	500	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	462	92.4%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	30 459	30 459	4 769	15.7%	10 128	33.3%	6 781	22.3%	21 678	71.2%	14 392	38.5%	(52.9%)
Electricity	11 483	11 483	1 347	11.7%	3 336	29.1%	1 494	13.0%	6 177	53.8%	6 441	38.3%	(76.8%)
Water	6 500	6 500	1 000	15.4%	1 936	29.8%	-	-	2 936	45.2%	1 032	7.4%	(100.0%)
Waste Water Management	12 476	12 476	2 422	19.4%	4 855	38.9%	5 287	42.4%	12 565	100.7%	6 919	93.7%	(23.6%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	236 833	236 833	73 722	31.1%	58 532	24.7%	58 653	24.8%	190 907	80.6%	73 420	89.3%	(20.1%)
Property rates, penalties and collection charges	21 419	21 419	5 783	27.0%	4 758	22.2%	4 799	22.4%	15 340	71.6%	4 497	66.0%	6.7%
Service charges	66 716	66 716	12 713	19.1%	13 910	20.9%	15 782	23.7%	42 405	63.6%	12 693	59.7%	24.3%
Other revenue	12 391	12 391	3 311	26.7%	1 475	11.9%	2 947	23.8%	7 734	62.4%	5 737	188.2%	(48.6%)
Government - operating	96 584	96 584	40 383	41.8%	23 201	24.0%	24 224	25.1%	87 808	90.9%	35 058	98.7%	(30.9%)
Government - capital	30 959	30 959	10 327	33.4%	13 150	42.5%	8 743	28.2%	32 220	104.1%	12 137	103.4%	(28.0%)
Interest	8 764	8 764	1 206	13.8%	2 037	23.2%	2 157	24.6%	5 399	61.6%	3 298	106.8%	(34.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(201 861)	(201 861)	(48 527)	24.0%	(51 366)	25.4%	(46 052)	22.8%	(145 944)	72.3%	(47 950)	68.4%	(4.0%)
Suppliers and employees	(191 891)	(191 891)	(46 774)	24.4%	(49 272)	25.7%	(42 978)	22.4%	(139 024)	72.4%	(45 335)	67.5%	(5.2%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	(.1%)	-
Transfers and grants	(9 969)	(9 969)	(1 754)	17.6%	(2 093)	21.0%	(3 073)	30.8%	(6 920)	69.4%	(2 615)	106.6%	17.5%
Net Cash from/(used) Operating Activities	34 972	34 972	25 195	72.0%	7 166	20.5%	12 601	36.0%	44 963	128.6%	25 470	219.9%	(50.5%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(30 959)	(30 959)	(3 873)	12.5%	(10 128)	32.7%	(6 209)	20.1%	(20 210)	65.3%	(14 854)	33.5%	(58.2%)
Capital assets	(30 959)	(30 959)	(3 873)	12.5%	(10 128)	32.7%	(6 209)	20.1%	(20 210)	65.3%	(14 854)	33.5%	(58.2%)
Net Cash from/(used) Investing Activities	(30 959)	(30 959)	(3 873)	12.5%	(10 128)	32.7%	(6 209)	20.1%	(20 210)	65.3%	(14 854)	33.5%	(58.2%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	4 013	4 013	21 322	531.3%	(2 962)	(73.8%)	6 392	159.3%	24 753	616.8%	10 616	(314.5%)	(39.8%)
Cash/cash equivalents at the year begin:	37 640	37 640	37 640	100.0%	58 962	156.6%	56 000	148.8%	37 640	100.0%	100 631	99.8%	(44.4%)
Cash/cash equivalents at the year end:	41 653	41 653	58 962	141.6%	56 000	134.4%	62 393	149.8%	62 393	149.8%	111 247	294.6%	(43.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 730	2.1%	1 413	1.7%	1 735	2.1%	76 245	94.0%	81 123	22.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 123	11.7%	666	3.7%	532	2.9%	14 753	81.6%	18 073	5.0%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 007	3.5%	1 360	2.3%	1 250	2.2%	53 289	92.0%	57 905	16.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	988	2.4%	858	2.1%	806	2.0%	37 839	93.5%	40 491	11.2%	-	-	-
Receivables from Exchange Transactions - Waste Management	622	2.8%	507	2.3%	472	2.2%	20 295	92.7%	21 897	6.1%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 813	2.9%	2 767	2.9%	2 712	2.8%	88 357	91.4%	96 648	26.8%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 033	2.3%	635	1.4%	662	1.5%	42 521	94.8%	44 851	12.4%	-	-	-
Total By Income Source	11 315	3.1%	8 207	2.3%	8 168	2.3%	333 299	92.3%	360 989	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	628	2.5%	307	1.2%	267	1.1%	23 712	95.2%	24 914	6.9%	-	-	-
Commercial	751	4.3%	443	2.5%	445	2.5%	15 875	90.6%	17 514	4.9%	-	-	-
Households	8 664	2.9%	6 789	2.3%	6 766	2.3%	272 687	92.5%	294 906	81.7%	-	-	-
Other	1 272	5.4%	667	2.8%	690	2.9%	21 025	88.9%	23 654	6.6%	-	-	-
Total By Customer Group	11 315	3.1%	8 207	2.3%	8 168	2.3%	333 299	92.3%	360 989	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	136	5.6%	1	.1%	-	-	2 285	94.3%	2 423	100.0%
Total	136	5.6%	1	.1%	-	-	2 285	94.3%	2 423	100.0%

Contact Details

Municipal Manager	Mr PB Malebye	017 734 6101
Financial Manager	Mr SJF Gates	017 734 6142

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: LEKWA (MP305)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	596 843	575 966	167 944	28.1%	90 948	15.2%	138 190	24.0%	397 082	68.9%	63 608	50.3%	117.3%
Property rates	68 812	62 901	15 847	23.0%	10 279	14.9%	13 988	22.2%	40 114	63.8%	6 868	39.7%	103.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	293 330	255 855	66 687	22.7%	40 229	13.7%	57 675	22.5%	164 592	64.3%	33 125	41.5%	74.1%
Service charges - water revenue	48 837	66 034	15 105	30.9%	8 889	18.2%	16 935	25.6%	40 929	62.0%	10 059	53.4%	68.4%
Service charges - sanitation revenue	22 883	27 255	6 263	27.4%	4 245	18.6%	6 691	24.5%	17 200	63.1%	3 568	47.0%	87.6%
Service charges - refuse revenue	14 847	16 054	4 148	27.9%	2 637	17.8%	3 783	23.6%	10 568	65.8%	2 276	47.8%	66.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 050	533	259	12.6%	99	4.9%	363	68.0%	721	135.2%	155	224.5%	134.2%
Interest earned - external investments	86	59	-	-	23	26.5%	8	12.9%	30	51.4%	-	5.1%	(100.0%)
Interest earned - outstanding debtors	32 268	31 464	3 495	10.8%	6 873	21.3%	10 945	34.8%	21 313	67.7%	5 387	67.5%	103.2%
Dividends received	-	-	3 437	-	-	-	-	-	3 437	-	-	-	-
Fines	674	494	87	13.0%	18	2.7%	28	5.6%	133	26.9%	94	71.5%	(70.4%)
Licences and permits	-	-	58	-	-	-	-	-	58	-	-	-	-
Agency services	17 001	14 820	15 814	93.0%	13 298	78.2%	4 969	33.5%	34 081	230.0%	1 897	178.9%	161.9%
Transfers recognised - operational	92 011	90 591	35 933	39.1%	253	.3%	21 560	23.8%	57 746	63.7%	-	70.8%	(100.0%)
Other own revenue	4 044	9 906	812	20.1%	4 105	101.5%	1 244	12.6%	6 161	62.2%	179	17.7%	594.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	925 995	908 022	166 860	18.0%	141 248	15.3%	154 555	17.0%	462 663	51.0%	63 652	32.6%	142.8%
Employee related costs	142 314	166 216	41 975	29.5%	29 744	20.9%	36 915	22.2%	108 635	65.4%	22 349	39.0%	65.2%
Remuneration of councillors	10 093	12 022	2 849	28.2%	1 776	17.6%	3 191	26.5%	7 816	65.0%	2 087	64.2%	52.9%
Debt impairment	138 449	79 918	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	129 214	129 214	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	30 000	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	379 182	346 970	95 430	25.2%	76 385	20.1%	79 241	22.8%	251 056	72.4%	31 355	54.2%	152.7%
Other Materials	5 620	11 452	2 059	36.6%	3 275	58.3%	960	8.4%	6 294	55.0%	73	-	1 212.4%
Contracted services	38 000	73 837	6 951	18.3%	16 142	42.5%	18 367	24.9%	41 459	56.1%	82	17.1%	22 274.5%
Transfers and grants	12 759	6 495	5	-	72	.6%	-	-	77	1.2%	-	-	-
Other expenditure	70 364	51 898	17 591	25.0%	13 854	19.7%	15 880	30.6%	47 325	91.2%	7 705	36.4%	106.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(329 152)	(332 056)	1 084		(50 300)		(16 366)		(65 581)		(44)		
Transfers recognised - capital	-	-	-	-	2 000	-	13 139	-	15 139	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(329 152)	(332 056)	1 084		(48 300)		(3 227)		(50 442)		(44)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(329 152)	(332 056)	1 084		(48 300)		(3 227)		(50 442)		(44)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(329 152)	(332 056)	1 084		(48 300)		(3 227)		(50 442)		(44)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(329 152)	(332 056)	1 084		(48 300)		(3 227)		(50 442)		(44)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	43 613	43 613	-	-	19 945	45.7%	9 685	22.2%	29 630	67.9%	1 937	51.8%	399.9%
National Government	43 613	43 613	-	-	19 945	45.7%	9 685	22.2%	29 630	67.9%	1 923	51.5%	403.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	43 613	43 613	-	-	19 945	45.7%	9 685	22.2%	29 630	67.9%	1 923	51.5%	403.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	15	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	43 613	43 613	-	-	19 945	45.7%	9 685	22.2%	29 630	67.9%	1 937	51.8%	399.9%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	15	-	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	15	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 000	11 000	-	-	6 354	57.8%	3 339	30.4%	9 693	88.1%	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	11 000	11 000	-	-	6 354	57.8%	3 339	30.4%	9 693	88.1%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	32 613	32 613	-	-	13 590	41.7%	6 346	19.5%	19 937	61.1%	1 923	48.4%	230.1%
Electricity	7 000	7 000	-	-	4 037	57.7%	717	10.2%	4 754	67.9%	-	308.9%	(100.0%)
Water	8 613	8 613	-	-	8 573	99.5%	3 425	39.8%	11 998	139.3%	1 658	12.3%	106.5%
Waste Water Management	17 000	17 000	-	-	981	5.8%	2 204	13.0%	3 185	18.7%	264	51.7%	734.0%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	480 280	539 644	174 524	36.3%	185 937	38.7%	214 899	39.8%	575 360	106.6%	81 853	127.4%	162.5%
Property rates, penalties and collection charges	45 931	47 581	7 520	16.4%	9 541	20.8%	13 373	28.1%	30 434	64.0%	5 937	54.2%	125.2%
Service charges	254 531	309 766	62 445	24.5%	73 335	28.8%	66 718	21.5%	202 498	65.4%	32 331	61.3%	106.4%
Other revenue	22 433	22 368	53 848	240.0%	95 579	426.1%	95 312	426.1%	244 739	1 094.1%	35 357	1 714.2%	169.6%
Government - operating	92 011	87 673	35 933	39.1%	-	-	21 992	25.1%	57 925	66.1%	-	71.3%	(100.0%)
Government - capital	43 696	46 525	13 689	31.3%	5 000	11.4%	15 594	33.5%	34 283	73.7%	7 554	96.6%	106.4%
Interest	21 677	25 731	1 089	5.0%	2 482	11.4%	1 909	7.4%	5 480	21.3%	674	14.0%	183.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(619 338)	(663 325)	(205 485)	33.2%	(206 644)	33.4%	(205 309)	31.0%	(617 438)	93.1%	(93 413)	107.9%	119.8%
Suppliers and employees	(606 579)	(633 325)	(205 485)	33.9%	(201 296)	33.2%	(205 309)	32.4%	(612 090)	96.6%	(93 413)	108.6%	119.8%
Finance charges	-	(30 000)	-	-	(4 183)	-	-	-	(4 183)	13.9%	-	-	-
Transfers and grants	(12 759)	-	-	-	(1 164)	9.1%	-	-	(1 164)	-	-	4.0%	-
Net Cash from/(used) Operating Activities	(139 058)	(123 680)	(30 961)	22.3%	(20 707)	14.9%	9 590	(7.8%)	(42 078)	34.0%	(11 561)	40.8%	(183.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(43 696)	-	-	-	(8 622)	19.7%	(9 685)	-	(18 307)	-	(1 937)	61.3%	399.9%
Capital assets	(43 696)	-	-	-	(8 622)	19.7%	(9 685)	-	(18 307)	-	(1 937)	61.3%	399.9%
Net Cash from/(used) Investing Activities	(43 696)	-	-	-	(8 622)	19.7%	(9 685)	-	(18 307)	-	(1 937)	61.3%	399.9%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(182 754)	(123 680)	(30 961)	16.9%	(29 329)	16.0%	(95)	.1%	(60 385)	48.8%	(13 498)	44.7%	(99.3%)
Cash/cash equivalents at the year begin:	33 930	-	5 325	15.7%	(25 636)	(75.6%)	(54 965)	-	5 325	-	6 619	114.1%	(930.4%)
Cash/cash equivalents at the year end:	(148 824)	(123 680)	(25 636)	17.2%	(54 965)	36.9%	(55 060)	44.5%	(55 060)	44.5%	(6 879)	6.7%	700.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	7 331	5.4%	3 357	2.5%	6 928	5.1%	118 108	87.0%	135 725	20.4%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 497	22.2%	10 211	13.7%	1 525	2.0%	46 190	62.1%	74 423	11.2%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 447	3.5%	2 926	2.3%	2 707	2.1%	115 880	92.0%	125 960	18.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 927	5.7%	1 504	2.2%	1 522	2.2%	61 627	89.9%	68 580	10.3%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 366	3.0%	1 012	2.2%	955	2.1%	42 738	92.8%	46 070	6.9%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 605	2.4%	3 527	2.3%	3 448	2.3%	140 207	93.0%	150 787	22.7%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 862	6.1%	2 060	3.2%	832	1.3%	56 978	89.4%	63 732	9.6%	-	-	-
Total By Income Source	41 035	6.2%	24 598	3.7%	17 917	2.7%	581 728	87.4%	665 278	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	995	13.6%	672	9.2%	(250)	(3.4%)	5 878	80.6%	7 295	1.1%	-	-	-
Commercial	4 367	8.4%	2 221	4.3%	1 076	2.1%	44 286	85.2%	51 951	7.8%	-	-	-
Households	12 606	2.6%	9 748	2.0%	12 821	2.6%	453 839	92.8%	489 015	73.5%	-	-	-
Other	23 066	19.7%	11 956	10.2%	4 270	3.6%	77 725	66.4%	117 017	17.6%	-	-	-
Total By Customer Group	41 035	6.2%	24 598	3.7%	17 917	2.7%	581 728	87.4%	665 278	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	22 781	7.4%	56 229	18.3%	22 090	7.2%	206 355	67.1%	307 455	42.6%
Bulk Water	4 620	3.1%	8 050	5.4%	4 395	2.9%	133 042	88.6%	150 108	20.8%
PAYE deductions	2 320	27.1%	1 838	21.5%	2 341	27.4%	2 050	24.0%	8 549	1.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21 640	63.6%	-	-	-	-	12 358	36.4%	33 998	4.7%
Auditor-General	-	-	-	-	-	-	510	100.0%	510	.1%
Other	8 605	3.9%	7 373	3.3%	7 253	3.3%	198 600	89.5%	221 831	30.7%
Total	59 966	8.3%	73 490	10.2%	36 079	5.0%	552 915	76.5%	722 450	100.0%

Contact Details

Municipal Manager	Mr Linda Tshabalala	017 712 9613
Financial Manager	Mr Attie Morris	017 712 9610

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DIPALESENG (MP306)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	182 284	182 284	21 466	11.8%	26 859	14.7%	20 155	11.1%	68 480	37.6%	42 764	70.6%	(52.9%)
Property rates	14 924	14 924	1 771	11.9%	1 763	11.8%	1 761	11.8%	5 295	35.5%	3 393	56.7%	(48.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	46 179	46 179	7 333	15.9%	9 409	20.4%	7 628	16.5%	24 370	52.8%	10 485	61.9%	(27.3%)
Service charges - water revenue	16 484	16 484	2 696	16.4%	3 398	20.6%	2 642	16.0%	8 736	53.0%	3 981	67.5%	(33.7%)
Service charges - sanitation revenue	15 181	15 181	2 639	17.4%	2 600	17.1%	2 503	16.5%	7 742	51.0%	3 591	67.4%	(30.3%)
Service charges - refuse revenue	5 696	5 696	967	17.0%	969	17.0%	970	17.0%	2 906	51.0%	1 344	66.8%	(27.8%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	219	219	41	18.6%	34	15.4%	29	13.4%	104	47.4%	56	71.4%	(47.9%)
Interest earned - external investments	1 037	1 037	10	.9%	20	1.9%	11	1.1%	41	3.9%	-	12.6%	(100.0%)
Interest earned - outstanding debtors	16 475	16 475	2 969	18.0%	2 997	18.2%	3 259	19.8%	9 225	56.0%	4 107	68.2%	(20.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 607	1 607	2	.1%	8	.5%	1	-	11	.7%	3	9.1%	(74.0%)
Licences and permits	2	2	-	-	-	-	100	5 214.9%	100	5 214.9%	-	-	(100.0%)
Agency services	3 471	3 471	637	18.4%	886	25.5%	-	-	1 523	43.9%	902	73.6%	(100.0%)
Transfers recognised - operational	59 878	59 878	2 203	3.7%	4 583	7.7%	1 132	1.9%	7 918	13.2%	14 319	83.8%	(92.1%)
Other own revenue	1 131	1 131	200	17.7%	192	17.0%	118	10.4%	510	45.1%	581	135.2%	(79.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	208 490	208 490	25 725	12.3%	37 860	18.2%	18 934	9.1%	82 519	39.6%	63 299	63.9%	(70.1%)
Employee related costs	48 388	48 388	4 685	9.7%	9 356	19.3%	96	.2%	14 137	29.2%	12 342	79.8%	(99.2%)
Remuneration of councillors	5 107	5 107	-	-	15	.3%	-	-	15	.3%	825	40.6%	(100.0%)
Debt impairment	41 858	41 858	56	.1%	122	.3%	96	.2%	273	.7%	32 838	82.3%	(99.7%)
Depreciation and asset impairment	28 000	28 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	174	174	-	-	-	-	101	58.0%	101	58.0%	-	-	(100.0%)
Bulk purchases	45 883	45 883	14 072	30.7%	12 226	26.6%	9 656	21.0%	35 955	78.4%	8 927	73.0%	8.2%
Other Materials	-	-	-	-	4 516	-	3 281	-	7 797	-	-	-	(100.0%)
Contracted services	8 452	8 452	382	4.5%	-	-	795	9.4%	1 177	13.9%	342	3.2%	132.1%
Transfers and grants	7 006	7 006	646	9.2%	1 688	24.1%	1 117	15.9%	3 451	49.3%	1 419	70.0%	(21.3%)
Other expenditure	23 624	23 624	5 884	24.9%	9 937	42.1%	3 793	16.1%	19 614	83.0%	6 607	106.9%	(42.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(26 206)	(26 206)	(4 259)		(11 000)		1 220		(14 039)		(20 535)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(26 206)	(26 206)	(4 259)		(11 000)		1 220		(14 039)		(20 535)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(26 206)	(26 206)	(4 259)		(11 000)		1 220		(14 039)		(20 535)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(26 206)	(26 206)	(4 259)		(11 000)		1 220		(14 039)		(20 535)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(26 206)	(26 206)	(4 259)		(11 000)		1 220		(14 039)		(20 535)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	21 644	21 644	1 345	6.2%	13 141	60.7%	7 279	33.6%	21 765	100.6%	749	13.3%	871.5%
National Government	21 644	21 644	1 345	6.2%	13 141	60.7%	7 279	33.6%	21 765	100.6%	749	21.9%	871.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	21 644	21 644	1 345	6.2%	13 141	60.7%	7 279	33.6%	21 765	100.6%	749	13.3%	871.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	21 644	21 644	1 345	6.2%	13 141	60.7%	7 279	33.6%	21 765	100.6%	749	13.3%	871.5%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 025	1 025	257	25.1%	2 388	232.9%	-	-	2 646	258.0%	-	77.3%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	1 025	1 025	257	25.1%	2 388	232.9%	-	-	2 646	258.0%	-	77.3%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	20 619	20 619	1 087	5.3%	10 753	52.2%	7 279	35.3%	19 120	92.7%	749	7.8%	871.5%
Electricity	4 584	4 584	259	5.7%	4 260	92.9%	4 108	89.6%	8 628	188.2%	231	14.6%	1 682.1%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	16 035	16 035	828	5.2%	6 343	39.6%	1 986	12.4%	9 157	57.1%	519	10.7%	282.8%
Waste Management	-	-	-	-	150	-	1 185	-	1 335	-	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	157 589	157 589	54 424	34.5%	39 030	24.8%	62 575	39.7%	156 029	99.0%	39 700	80.1%	57.6%
Property rates, penalties and collection charges	9 701	9 701	1 694	17.5%	2 793	28.8%	10 448	107.7%	14 935	154.0%	1 625	53.2%	542.8%
Service charges	58 800	58 800	13 463	22.9%	15 131	25.7%	16 796	28.6%	45 390	77.2%	12 245	62.6%	37.2%
Other revenue	6 169	6 169	5 221	84.6%	6 889	111.7%	6 479	105.0%	18 589	301.3%	4 767	281.8%	35.9%
Government - operating	59 878	59 878	24 847	41.5%	4 530	7.6%	14 718	24.6%	44 095	73.6%	13 558	81.7%	8.6%
Government - capital	17 062	17 062	8 410	49.3%	9 221	54.0%	13 528	79.3%	31 159	182.6%	6 945	76.2%	94.8%
Interest	5 979	5 979	789	13.2%	466	7.8%	606	10.1%	1 860	31.1%	559	42.1%	8.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(137 237)	(137 237)	(49 336)	35.9%	(41 831)	30.5%	(47 802)	34.8%	(138 969)	101.3%	(31 666)	75.7%	51.0%
Suppliers and employees	(131 521)	(131 521)	(49 336)	37.5%	(41 831)	31.8%	(47 802)	36.3%	(138 969)	105.7%	(31 666)	78.8%	51.0%
Finance charges	(174)	(174)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 542)	(5 542)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	20 352	20 352	5 088	25.0%	(2 801)	(13.8%)	14 773	72.6%	17 060	83.8%	8 034	94.4%	83.9%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(17 062)	(17 062)	(7 189)	42.1%	(7 591)	44.5%	(10 279)	60.2%	(25 060)	146.9%	(749)	21.9%	1 271.8%
Capital assets	(17 062)	(17 062)	(7 189)	42.1%	(7 591)	44.5%	(10 279)	60.2%	(25 060)	146.9%	(749)	21.9%	1 271.8%
Net Cash from/(used) Investing Activities	(17 062)	(17 062)	(7 189)	42.1%	(7 591)	44.5%	(10 279)	60.2%	(25 060)	146.9%	(749)	22.6%	1 271.8%
Cash Flow from Financing Activities													
Receipts	-	-	7	-	18	-	7	-	32	-	18	-	(63.4%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	7	-	18	-	7	-	32	-	18	-	(63.4%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	7	-	18	-	7	-	32	-	18	-	(63.4%)
Net Increase/(Decrease) in cash held	3 290	3 290	(2 094)	(63.7%)	(10 374)	(315.3%)	4 500	136.8%	(7 968)	(242.2%)	7 303	64 584.2%	(38.4%)
Cash/cash equivalents at the year begin:	34 169	34 169	22 904	67.0%	20 810	60.9%	10 436	30.5%	22 904	67.0%	45 105	737.7%	(76.9%)
Cash/cash equivalents at the year end:	37 459	37 459	20 810	55.6%	10 436	27.9%	14 936	39.9%	14 936	39.9%	52 408	1 686.7%	(71.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	708	1.4%	653	1.3%	685	1.4%	48 651	96.0%	50 696	16.8%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 224	12.4%	1 724	6.6%	492	1.9%	20 658	79.2%	26 098	8.7%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	827	2.3%	718	2.0%	659	1.9%	33 102	93.8%	35 306	11.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 141	2.0%	753	1.3%	722	1.3%	53 835	95.4%	56 452	18.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	412	1.3%	391	1.3%	368	1.2%	29 817	96.2%	30 988	10.3%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	12	2.2%	9	1.7%	9	1.6%	528	94.5%	558	.2%	-	-	-
Interest on Arrear Debtor Accounts	1 795	3.8%	1 773	3.8%	1 490	3.2%	42 057	89.3%	47 114	15.6%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	631	1.2%	119	.2%	305	.6%	52 965	98.0%	54 020	17.9%	-	-	-
Total By Income Source	8 750	2.9%	6 140	2.0%	4 732	1.6%	281 612	93.5%	301 233	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	99	2.0%	24	.5%	106	2.1%	4 701	95.3%	4 930	1.6%	-	-	-
Commercial	2 377	20.2%	544	4.6%	305	2.6%	8 547	72.6%	11 773	3.9%	-	-	-
Households	6 126	2.2%	5 432	1.9%	4 201	1.5%	267 032	94.4%	282 791	93.9%	-	-	-
Other	148	8.5%	139	8.0%	120	6.9%	1 332	76.6%	1 739	.6%	-	-	-
Total By Customer Group	8 750	2.9%	6 140	2.0%	4 732	1.6%	281 612	93.5%	301 233	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	3 853	19.2%	1 122	5.6%	3 579	17.9%	11 478	57.3%	20 032	65.4%
Bulk Water	-	-	-	-	-	-	1 652	100.0%	1 652	5.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 461	38.8%	754	8.4%	1 295	14.5%	3 420	38.3%	8 930	29.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	7 314	23.9%	1 876	6.1%	4 873	15.9%	16 551	54.1%	30 614	100.0%

Contact Details

Municipal Manager	Mr SL Netshivhale	017 773 2031
Financial Manager	Ms Alina Ngema	017 773 1252

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GOVAN MBEKI (MP307)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	1 732 012	1 732 012	483 411	27.9%	403 817	23.3%	151 115	8.7%	1 038 343	60.0%	382 435	64.8%	(60.5%)
Property rates	247 933	247 933	63 351	25.6%	54 333	21.9%	31 940	12.9%	149 624	60.3%	47 349	58.4%	(32.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	551 005	551 005	141 599	25.7%	106 566	19.3%	42 199	7.7%	290 364	52.7%	93 162	55.3%	(54.7%)
Service charges - water revenue	361 055	361 055	89 612	24.8%	86 278	23.9%	26 495	7.3%	202 385	56.1%	79 858	62.1%	(66.8%)
Service charges - sanitation revenue	101 071	101 071	22 858	22.6%	22 299	22.1%	8 622	8.5%	53 779	53.2%	21 168	57.9%	(59.3%)
Service charges - refuse revenue	108 365	108 365	26 952	24.9%	26 507	24.5%	10 066	9.3%	63 524	58.6%	24 670	59.8%	(59.2%)
Service charges - other	-	-	(2 316)	-	(1 580)	-	-	-	(3 897)	-	(2)	(842.2%)	(100.0%)
Rental of facilities and equipment	4 854	4 854	949	19.6%	788	16.2%	553	11.4%	2 290	47.2%	1 762	150.9%	(68.6%)
Interest earned - external investments	44 100	44 100	10 325	23.4%	11 784	26.7%	6 577	14.9%	28 685	65.0%	14 144	47.1%	(53.5%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	52	52	-	-	13	24.8%	-	-	13	24.8%	-	-	-
Fines	29 199	29 199	3 335	11.4%	717	2.5%	162	.6%	4 213	14.4%	17 108	71.9%	(99.1%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	10.8%	-
Agency services	33 854	33 854	26 418	78.0%	21 384	63.2%	8 997	26.6%	56 799	167.8%	(12 823)	60.4%	(170.2%)
Transfers recognised - operational	217 623	217 623	93 173	42.8%	67 152	30.9%	0	-	160 325	73.7%	69 153	98.6%	(100.0%)
Other own revenue	22 900	22 900	3 860	16.9%	6 809	29.7%	13 062	57.0%	23 731	103.6%	13 726	126.7%	(4.8%)
Gains on disposal of PPE	10 000	10 000	3 295	33.0%	770	7.7%	2 443	24.4%	6 508	65.1%	13 161	39.9%	(81.4%)
Operating Expenditure	1 708 279	1 708 279	589 944	34.5%	379 099	22.2%	134 864	7.9%	1 103 907	64.6%	366 910	59.5%	(63.2%)
Employee related costs	448 356	448 356	104 279	23.3%	109 030	24.3%	38 145	8.5%	251 455	56.1%	104 575	73.2%	(63.5%)
Remuneration of councillors	21 038	21 038	4 572	21.7%	4 649	22.1%	1 571	7.5%	10 792	51.3%	5 115	70.2%	(69.3%)
Debt impairment	137 081	137 081	93 392	68.1%	(11 067)	(8.1%)	-	-	82 324	60.1%	13 376	10.5%	(100.0%)
Depreciation and asset impairment	162 165	162 165	42 845	26.4%	38 342	23.6%	12 781	7.9%	93 967	57.9%	28 610	18.7%	(55.3%)
Finance charges	3 058	3 058	5 307	173.6%	10 313	337.3%	3 268	106.9%	18 888	617.7%	7 905	715.7%	(58.7%)
Bulk purchases	638 908	638 908	267 616	41.9%	138 524	21.7%	56 917	8.9%	463 056	72.5%	145 880	67.4%	(61.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	58 205	58 205	19 173	32.9%	22 026	37.8%	5 990	10.3%	47 189	81.1%	18 374	60.2%	(67.4%)
Transfers and grants	51 621	51 621	3 777	7.3%	2 234	4.3%	744	1.4%	6 756	13.1%	5 787	21.3%	(87.1%)
Other expenditure	187 847	187 847	48 984	26.1%	65 048	34.6%	15 447	8.2%	129 479	68.9%	37 287	62.7%	(58.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	23 733	23 733	(106 533)		24 718		16 251		(65 565)		15 525		
Transfers recognised - capital	60 161	60 161	39 288	65.3%	22 573	37.5%	-	-	61 861	102.8%	26 194	61.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	(17 000)	(17 000)	-	-	-	-	-	-	-	-	(0)	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	66 893	66 893	(67 246)		47 291		16 251		(3 704)		41 719		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	66 893	66 893	(67 246)		47 291		16 251		(3 704)		41 719		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	66 893	66 893	(67 246)		47 291		16 251		(3 704)		41 719		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	66 893	66 893	(67 246)		47 291		16 251		(3 704)		41 719		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	100 894	100 894	7 527	7.5%	20 217	20.0%	12 238	12.1%	39 983	39.6%	12 093	31.8%	1.2%
National Government	60 161	60 161	7 292	12.1%	17 858	29.7%	11 543	19.2%	36 694	61.0%	10 830	45.5%	6.6%
Provincial Government	17 000	17 000	-	-	-	-	-	-	-	-	-	3.9%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	25.2%	-
Other transfers and grants	-	-	185	-	181	-	423	-	788	-	-	-	(100.0%)
Transfers recognised - capital	77 161	77 161	7 477	9.7%	18 039	23.4%	11 966	15.5%	37 482	48.6%	10 830	34.5%	10.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	23 733	23 733	50	.2%	2 178	9.2%	273	1.1%	2 501	10.5%	9	34.9%	3 008.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	1 254	8.4%	(100.0%)
Capital Expenditure Standard Classification	100 894	100 894	7 527	7.5%	20 217	20.0%	12 238	12.1%	39 983	39.6%	12 093	31.8%	1.2%
Governance and Administration	9 962	9 962	47	.5%	2 155	21.6%	266	2.7%	2 469	24.8%	9	14.2%	2 934.5%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Budget & Treasury Office	5 000	5 000	-	-	201	4.0%	183	3.7%	384	7.7%	-	13.0%	(100.0%)
Corporate Services	4 962	4 962	47	.9%	1 955	39.4%	83	1.7%	2 085	42.0%	9	8.4%	844.1%
Community and Public Safety	271	271	-	-	1 797	663.2%	-	-	1 797	663.2%	-	27.3%	-
Community & Social Services	271	271	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	1 797	-	-	-	1 797	-	-	27.3%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 500	3 500	3	.1%	23	.7%	6	.2%	32	.9%	-	33.0%	(100.0%)
Planning and Development	-	-	3	-	-	-	-	-	3	-	-	99.6%	-
Road Transport	3 500	3 500	-	-	23	.7%	6	.2%	29	.8%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	87 161	87 161	7 477	8.6%	16 242	18.6%	11 966	13.7%	35 685	40.9%	12 084	32.0%	(1.0%)
Electricity	15 000	15 000	731	4.9%	181	1.2%	2 047	13.6%	2 959	19.7%	1 996	12.5%	2.6%
Water	-	-	3 464	-	727	-	-	-	4 192	-	-	-	-
Waste Water Management	72 161	72 161	3 282	4.5%	15 334	21.2%	9 918	13.7%	28 534	39.5%	10 088	42.0%	(1.7%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	1 549 983	1 549 983	472 526	30.5%	447 094	28.8%	401 931	25.9%	1 321 551	85.3%	369 419	77.4%	8.8%
Property rates, penalties and collection charges	210 743	210 743	66 228	31.4%	55 206	26.2%	50 972	24.2%	172 406	81.8%	59 837	75.4%	(14.8%)
Service charges	953 272	953 272	195 832	20.5%	205 504	21.6%	219 625	23.0%	620 961	65.1%	180 489	57.2%	21.7%
Other revenue	68 610	68 610	76 236	111.1%	86 365	125.9%	60 447	88.1%	223 048	325.1%	33 622	346.8%	79.8%
Government - operating	217 623	217 623	94 525	43.4%	77 768	35.7%	57 628	26.5%	229 921	105.7%	69 289	98.7%	(16.8%)
Government - capital	77 161	77 161	39 288	50.9%	22 000	28.5%	9 161	11.9%	70 449	91.3%	26 054	60.9%	(64.8%)
Interest	22 523	22 523	417	1.9%	251	1.1%	4 099	18.2%	4 767	21.2%	128	29.3%	3 102.5%
Dividends	52	52	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 357 412)	(1 357 412)	(466 178)	34.3%	(420 434)	31.0%	(401 274)	29.6%	(1 287 885)	94.9%	(379 203)	94.8%	5.8%
Suppliers and employees	(690 434)	(690 434)	(460 870)	66.8%	(416 910)	60.4%	(360 409)	52.2%	(1 238 189)	179.3%	(223 673)	80.1%	61.1%
Finance charges	(479 131)	(479 131)	(5 308)	1.1%	(3 524)	.7%	(40 865)	8.5%	(49 697)	10.4%	(99 473)	4 749.5%	(58.9%)
Transfers and grants	(187 847)	(187 847)	-	-	-	-	-	-	-	-	(56 057)	336.7%	(100.0%)
Net Cash from/(used) Operating Activities	192 571	192 571	6 348	3.3%	26 660	13.8%	658	.3%	33 666	17.5%	(9 784)	9.4%	(106.7%)
Cash Flow from Investing Activities													
Receipts	10 000	10 000	3 295	33.0%	778	7.8%	3 801	38.0%	7 875	78.8%	13 160	48.4%	(71.1%)
Proceeds on disposal of PPE	10 000	10 000	3 295	33.0%	778	7.8%	3 801	38.0%	7 875	78.8%	13 160	39.9%	(71.1%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	(100.1%)	-
Payments	(100 894)	(100 894)	(7 527)	7.5%	(20 217)	20.0%	(12 215)	12.1%	(39 959)	39.6%	(12 093)	31.8%	1.0%
Capital assets	(100 894)	(100 894)	(7 527)	7.5%	(20 217)	20.0%	(12 215)	12.1%	(39 959)	39.6%	(12 093)	31.8%	1.0%
Net Cash from/(used) Investing Activities	(90 894)	(90 894)	(4 232)	4.7%	(19 439)	21.4%	(8 414)	9.3%	(32 084)	35.3%	1 067	22.9%	(888.7%)
Cash Flow from Financing Activities													
Receipts	860	860	43	5.0%	145	16.9%	321	37.3%	509	59.2%	385	166.1%	(16.6%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	860	860	43	5.0%	145	16.9%	321	37.3%	509	59.2%	385	166.1%	(16.6%)
Payments	(2 225)	(2 225)	(1 113)	50.0%	-	-	(727)	32.7%	(1 839)	82.7%	(2 862)	133.4%	(74.6%)
Repayment of borrowing	(2 225)	(2 225)	(1 113)	50.0%	-	-	(727)	32.7%	(1 839)	82.7%	(2 862)	133.4%	(74.6%)
Net Cash from/(used) Financing Activities	(1 365)	(1 365)	(1 069)	78.3%	145	(10.6%)	(406)	29.7%	(1 330)	97.4%	(2 477)	122.1%	(83.6%)
Net Increase/(Decrease) in cash held	100 312	100 312	1 046	1.0%	7 367	7.3%	(8 162)	(8.1%)	251	.3%	(11 195)	2.2%	(27.1%)
Cash/cash equivalents at the year begin:	38 021	38 021	14 990	39.4%	16 037	42.2%	23 403	61.6%	14 990	39.4%	31 730	106.1%	(26.2%)
Cash/cash equivalents at the year end:	138 333	138 333	16 037	11.6%	23 403	16.9%	15 242	11.0%	15 242	11.0%	20 536	8.6%	(25.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	35 541	11.0%	46 304	14.3%	39 093	12.1%	202 743	62.6%	323 681	64.5%
Bulk Water	-	-	23 753	77.0%	7 093	23.0%	-	-	30 846	6.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	5 546	100.0%	-	-	-	-	-	-	5 546	1.1%
Pensions / Retirement	4 894	100.0%	-	-	-	-	-	-	4 894	1.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	18 727	13.8%	6 282	4.6%	110 325	81.5%	135 333	27.0%
Auditor-General	-	-	9	.6%	392	29.1%	946	70.2%	1 346	.3%
Other	-	-	-	-	-	-	-	-	-	-
Total	45 980	9.2%	88 792	17.7%	52 859	10.5%	314 014	62.6%	501 646	100.0%

Contact Details

Municipal Manager	Mr M F Mahlangu	017 620 6287
Financial Manager	Mr J.M. Mokgatsi	017 620 6275

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GERT SIBANDE (DC30)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	393 327	396 452	120 125	30.5%	108 578	27.6%	82 108	20.7%	310 811	78.4%	74 340	94.3%	10.4%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	2 200	1 850	81	3.7%	43	1.9%	40	2.2%	164	8.9%	68	18.5%	(41.1%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	5 500	7 600	1 233	22.4%	2 328	42.3%	4 436	58.4%	7 996	105.2%	1 996	85.0%	122.2%
Interest earned - outstanding debtors	-	126	-	-	125	-	-	-	125	100.0%	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	385 082	386 486	118 723	30.8%	105 860	27.5%	77 515	20.1%	302 098	78.2%	72 140	95.0%	7.5%
Other own revenue	545	390	87	16.0%	222	40.7%	118	30.1%	427	109.4%	135	99.8%	(13.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	419 449	421 291	53 247	12.7%	79 206	18.9%	119 618	28.4%	252 070	59.8%	66 802	54.1%	79.1%
Employee related costs	129 288	134 654	25 939	20.1%	27 018	20.9%	29 161	21.7%	82 118	61.0%	24 528	65.1%	18.9%
Remuneration of councillors	13 246	12 270	2 826	21.3%	2 893	21.8%	2 892	23.6%	8 612	70.2%	3 093	70.0%	(6.5%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	20 663	18 265	4 468	21.6%	4 475	21.7%	4 475	24.5%	13 417	73.5%	4 448	65.2%	.6%
Finance charges	-	-	-	-	-	-	-	-	-	-	(25)	78.9%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	800	-	31	3.8%	101	12.6%	(131)	-	(0)	-	154	42.9%	(185.2%)
Transfers and grants	207 942	205 439	10 582	5.1%	31 921	15.4%	71 911	35.0%	114 414	55.7%	27 039	43.0%	166.0%
Other expenditure	47 510	50 664	9 400	19.8%	12 798	26.9%	11 311	22.3%	33 509	66.1%	7 565	55.2%	49.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(26 121)	(24 839)	66 878		29 372		(37 510)		58 740		7 538		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(26 121)	(24 839)	66 878		29 372		(37 510)		58 740		7 538		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(26 121)	(24 839)	66 878		29 372		(37 510)		58 740		7 538		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(26 121)	(24 839)	66 878		29 372		(37 510)		58 740		7 538		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(26 121)	(24 839)	66 878		29 372		(37 510)		58 740		7 538		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	16 500	12 100	97	.6%	1 487	9.0%	1 892	15.6%	3 475	28.7%	172	8.1%	1 000.7%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 500	12 100	97	.6%	1 487	9.0%	1 892	15.6%	3 475	28.7%	172	8.1%	1 000.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	16 500	12 100	97	.6%	1 487	9.0%	1 892	15.6%	3 475	28.7%	172	8.1%	1 000.7%
Governance and Administration	16 500	12 100	97	.6%	1 487	9.0%	1 892	15.6%	3 475	28.7%	172	8.1%	1 000.7%
Executive & Council	16 500	12 100	97	.6%	1 487	9.0%	1 892	15.6%	3 475	28.7%	172	8.1%	1 000.7%
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	328 057	396 452	120 125	36.6%	108 578	33.1%	82 108	20.7%	310 811	78.4%	74 340	94.3%	10.4%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	2 200	1 850	81	3.7%	43	1.9%	40	2.2%	164	8.9%	68	18.5%	(41.1%)
Other revenue	545	390	87	16.0%	222	40.7%	118	30.1%	427	109.4%	135	99.8%	(13.1%)
Government - operating	319 812	386 486	118 723	37.1%	105 860	33.1%	77 515	20.1%	302 098	78.2%	72 140	95.0%	7.5%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	5 500	7 726	1 233	22.4%	2 453	44.6%	4 436	57.4%	8 122	105.1%	1 996	85.0%	122.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(309 557)	(403 026)	(11 409)	3.7%	(70 895)	22.9%	(47 737)	11.8%	(130 041)	32.3%	(60 473)	47.0%	(21.1%)
Suppliers and employees	(190 972)	(197 587)	(827)	.4%	(38 974)	20.4%	24 174	(12.2%)	(15 627)	7.9%	(33 459)	50.4%	(172.2%)
Finance charges	-	-	-	-	-	-	-	-	-	-	25	78.9%	(100.0%)
Transfers and grants	(118 586)	(205 439)	(10 582)	8.9%	(31 921)	26.9%	(71 911)	35.0%	(114 414)	55.7%	(27 039)	43.0%	166.0%
Net Cash from/(used) Operating Activities	18 500	(6 574)	108 716	587.7%	37 683	203.7%	34 371	(522.9%)	180 769	(2 749.9%)	13 867	(651.2%)	147.9%
Cash Flow from Investing Activities													
Receipts	-	-	(152 000)	-	12 000	-	(60 000)	-	(200 000)	-	(32 000)	-	87.5%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(152 000)	-	12 000	-	(60 000)	-	(200 000)	-	(32 000)	-	87.5%
Payments	(16 500)	(12 100)	(97)	.6%	(1 487)	9.0%	(1 891)	15.6%	(3 474)	28.7%	(172)	8.1%	999.8%
Capital assets	(16 500)	(12 100)	(97)	.6%	(1 487)	9.0%	(1 891)	15.6%	(3 474)	28.7%	(172)	8.1%	999.8%
Net Cash from/(used) Investing Activities	(16 500)	(12 100)	(152 097)	921.8%	10 513	(63.7%)	(61 891)	511.5%	(203 474)	1 681.6%	(32 172)	1 284.3%	92.4%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Net Increase/(Decrease) in cash held	2 000	(18 674)	(43 381)	(2 169.1%)	48 197	2 409.8%	(27 520)	147.4%	(22 705)	121.6%	(18 305)	13.0%	50.3%
Cash/cash equivalents at the year begin:	60 346	84 636	84 363	139.8%	40 982	67.9%	89 179	105.4%	84 363	99.7%	44 439	100.0%	100.7%
Cash/cash equivalents at the year end:	62 346	65 963	40 982	65.7%	89 179	143.0%	61 659	93.5%	61 659	93.5%	26 134	(578.1%)	135.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 156	34.7%	-	-	-	-	5 935	65.3%	9 091	100.0%	-	-	-
Total By Income Source	3 156	34.7%	-	-	-	-	5 935	65.3%	9 091	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 156	34.7%	-	-	-	-	5 935	65.3%	9 091	100.0%	-	-	-
Total By Customer Group	3 156	34.7%	-	-	-	-	5 935	65.3%	9 091	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 625	12.2%	-	-	-	-	18 907	87.8%	21 533	100.0%
Total	2 625	12.2%	-	-	-	-	18 907	87.8%	21 533	100.0%

Contact Details

Municipal Manager	Mr CA Habile	017 801 7008
Financial Manager	Mr A Y Singh	017 801 7013

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: VICTOR KHANYE (MP311)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	455 083	455 083	256 097	56.3%	108 196	23.8%	80 605	17.7%	444 898	97.8%	79 211	46.2%	1.8%
Property rates	65 023	65 023	222 015	341.4%	25 712	39.5%	16 379	25.2%	264 107	406.2%	15 050	(30.8%)	8.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	175 369	175 369	(215)	(.1%)	49 241	28.1%	38 990	22.2%	88 016	50.2%	33 496	57.4%	16.4%
Service charges - water revenue	59 614	59 614	10 707	18.0%	12 913	21.7%	6 753	11.3%	30 372	50.9%	10 565	55.4%	(36.1%)
Service charges - sanitation revenue	10 658	10 658	1 417	13.3%	3 149	29.5%	4 458	41.8%	9 024	84.7%	6 698	118.9%	(33.4%)
Service charges - refuse revenue	12 876	12 876	1 635	12.7%	3 990	31.0%	4 523	35.1%	10 147	78.8%	3 063	72.7%	47.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 481	2 481	70	2.8%	617	24.9%	515	20.8%	1 201	48.4%	497	60.9%	3.7%
Interest earned - external investments	1 184	1 184	(46)	(3.9%)	312	26.4%	316	26.7%	582	49.1%	130	2.4%	143.9%
Interest earned - outstanding debtors	25 455	25 455	10 477	41.2%	10 726	42.1%	7 897	31.0%	29 100	114.3%	7 563	-	4.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 002	3 002	47	1.6%	50	1.7%	70	2.3%	168	5.6%	90	15.5%	(21.9%)
Licences and permits	2 503	2 503	360	14.4%	1 302	52.0%	270	10.8%	1 932	77.2%	738	62.0%	(63.4%)
Agency services	13 979	13 979	78	.6%	24	.2%	206	1.5%	308	2.2%	1 098	44.0%	(81.3%)
Transfers recognised - operational	75 874	75 874	9 942	13.1%	-	-	-	-	9 942	13.1%	-	69.3%	-
Other own revenue	7 071	7 071	(421)	(6.0%)	161	2.3%	220	3.1%	(40)	(.6%)	232	15.1%	(5.3%)
Gains on disposal of PPE	(7)	(7)	30	(431.1%)	-	-	8	(112.0%)	38	(543.1%)	(7)	-	(206.7%)
Operating Expenditure	455 076	455 076	70 870	15.6%	100 802	22.2%	99 774	21.9%	271 445	59.6%	93 704	64.3%	6.5%
Employee related costs	136 575	136 575	18 939	13.9%	29 863	21.9%	38 378	28.1%	87 180	63.8%	31 819	72.1%	20.6%
Remuneration of councillors	7 915	7 915	1 097	13.9%	1 613	20.4%	2 289	28.9%	4 998	63.1%	1 739	67.9%	31.6%
Debt impairment	42 000	42 000	1 737	4.1%	13 133	31.3%	3 669	8.7%	18 539	44.1%	2 160	75.8%	69.9%
Depreciation and asset impairment	30 000	30 000	4 955	16.5%	4 630	15.4%	9 743	32.5%	19 329	64.4%	5 525	96.6%	76.3%
Finance charges	2 588	2 588	-	-	732	28.3%	456	17.6%	1 188	45.9%	-	-	(100.0%)
Bulk purchases	143 924	143 924	29 801	20.7%	31 147	21.6%	28 065	19.5%	89 013	61.8%	30 546	60.4%	(8.1%)
Other Materials	15 714	15 714	6 173	39.3%	4 992	31.8%	5 445	34.7%	16 611	105.7%	5 789	66.1%	(5.9%)
Contracted services	10 973	10 973	1 636	14.9%	6 827	62.2%	4 750	43.3%	13 213	120.4%	3 208	53.5%	48.1%
Transfers and grants	3 940	3 940	33	.8%	385	9.8%	413	10.5%	832	21.1%	2 457	133.5%	(83.2%)
Other expenditure	61 446	61 446	6 498	10.6%	7 479	12.2%	6 566	10.7%	20 543	33.4%	10 461	49.3%	(37.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7	7	185 227		7 394		(19 168)		173 452		(14 493)		
Transfers recognised - capital	-	-	20 453	-	-	-	-	-	20 453	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	660	-	-	-	-	-	660	-	333	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	7	7	206 339		7 394		(19 168)		194 565		(14 160)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	7	7	206 339		7 394		(19 168)		194 565		(14 160)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7	7	206 339		7 394		(19 168)		194 565		(14 160)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	7	7	206 339		7 394		(19 168)		194 565		(14 160)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	94 488	94 488	1 979	2.1%	272	.3%	858	.9%	3 109	3.3%	368	6.7%	133.2%
National Government	46 948	46 948	-	-	-	-	-	-	-	-	248	4.9%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	41 100	41 100	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	88 048	88 048	-	-	-	-	-	-	-	-	248	4.9%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 440	6 440	1 979	30.7%	272	4.2%	858	13.3%	3 109	48.3%	120	10.9%	612.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	94 488	94 488	1 979	2.1%	272	.3%	858	.9%	3 109	3.3%	368	6.7%	133.2%
Governance and Administration	780	780	0	-	272	34.8%	696	89.2%	968	124.1%	62	25.4%	1 027.9%
Executive & Council	530	530	-	-	268	50.6%	663	125.0%	931	175.7%	-	-	(100.0%)
Budget & Treasury Office	100	100	0	.3%	3	3.4%	14	14.0%	18	17.7%	17	12.1%	(18.4%)
Corporate Services	150	150	-	-	-	-	19	12.7%	19	12.7%	45	23.8%	(57.3%)
Community and Public Safety	4 347	4 347	1 979	45.5%	-	-	162	3.7%	2 141	49.2%	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	162	-	162	-	-	-	(100.0%)
Sport And Recreation	3 377	3 377	-	-	-	-	-	-	-	-	-	-	-
Public Safety	970	970	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	1 979	-	-	-	-	-	1 979	-	-	-	-
Economic and Environmental Services	6 254	6 254	-	-	-	-	-	-	-	-	59	11.8%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	6 254	6 254	-	-	-	-	-	-	-	-	59	11.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	83 107	83 107	-	-	-	-	-	-	-	-	248	5.0%	(100.0%)
Electricity	19 071	19 071	-	-	-	-	-	-	-	-	-	1.4%	-
Water	8 627	8 627	-	-	-	-	-	-	-	-	-	45.5%	-
Waste Water Management	50 719	50 719	-	-	-	-	-	-	-	-	-	-	-
Waste Management	4 690	4 690	-	-	-	-	-	-	-	-	248	26.6%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	455 089	455 089	(131 164)	(28.8%)	378 797	83.2%	80 643	17.7%	328 276	72.1%	79 219	71.5%	1.8%
Property rates, penalties and collection charges	65 023	65 023	20 918	32.2%	24 830	38.2%	16 379	25.2%	62 127	95.5%	15 050	70.6%	8.8%
Service charges	258 517	258 517	(127 044)	(49.1%)	253 385	98.0%	54 770	21.2%	181 111	70.1%	53 823	73.9%	1.8%
Other revenue	29 036	29 036	(8 420)	(29.0%)	13 106	45.1%	1 281	4.4%	5 967	20.6%	2 654	44.0%	(51.7%)
Government - operating	75 874	75 874	(18 176)	(24.0%)	49 370	65.1%	-	-	31 193	41.1%	-	69.3%	-
Government - capital	-	-	20 453	-	-	-	-	-	20 453	-	-	-	-
Interest	26 639	26 639	(18 895)	(70.9%)	38 107	143.0%	8 213	30.8%	27 425	103.0%	7 693	87.1%	6.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(455 077)	(455 077)	(293 208)	64.4%	(176 262)	38.7%	(85 504)	18.8%	(554 973)	122.0%	(86 019)	64.5%	(.6%)
Suppliers and employees	(448 549)	(448 549)	(293 208)	65.4%	(175 145)	39.0%	(84 634)	18.9%	(552 987)	123.3%	(83 562)	64.2%	1.3%
Finance charges	(2 588)	(2 588)	-	-	(732)	28.3%	(456)	17.6%	(1 188)	45.9%	-	-	(100.0%)
Transfers and grants	(3 940)	(3 940)	-	-	(385)	9.8%	(413)	10.5%	(798)	20.3%	(2 457)	133.7%	(83.2%)
Net Cash from/(used) Operating Activities	12	12	(424 371)	(3 427 877.6%)	202 535	1 635 985.0%	(4 861)	(39 262.9%)	(226 697)	(1 831 155.5%)	(6 800)	225.7%	(28.5%)
Cash Flow from Investing Activities													
Receipts	(7)	(7)	33	(477.9%)	-	-	8	(112.0%)	41	(589.9%)	(7)	-	(206.7%)
Proceeds on disposal of PPE	(7)	(7)	33	(477.9%)	-	-	8	(112.0%)	41	(589.9%)	(7)	-	(206.7%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(660)	-	(145)	-	(858)	-	(1 663)	-	-	-	(100.0%)
Capital assets	-	-	(660)	-	(145)	-	(858)	-	(1 663)	-	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(7)	(7)	(626)	8 949.2%	(145)	2 071.9%	(850)	12 152.7%	(1 621)	23 173.8%	(7)	-	11 478.4%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	5	5	(424 997)	(7 893 709.9%)	202 390	3 759 101.0%	(5 711)	(106 072.6%)	(228 318)	(4 240 681.5%)	(6 808)	225.7%	(16.1%)
Cash/cash equivalents at the year begin:	25 051	25 051	29 421	117.4%	(395 576)	(1 579.1%)	(193 186)	(771.2%)	29 421	117.4%	73 637	109.1%	(362.4%)
Cash/cash equivalents at the year end:	25 056	25 056	(395 576)	(1 578.7%)	(193 186)	(771.0%)	(198 897)	(793.8%)	(198 897)	(793.8%)	66 829	160.1%	(397.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	4 185	2.5%	3 593	2.2%	3 594	2.2%	153 090	93.1%	164 462	34.4%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 438	42.8%	2 909	13.2%	493	2.2%	9 214	41.8%	22 055	4.6%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 510	5.3%	4 243	4.0%	3 297	3.1%	91 735	87.5%	104 785	21.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	663	3.6%	420	2.3%	313	1.7%	16 974	92.4%	18 371	3.8%	-	-	-
Receivables from Exchange Transactions - Waste Management	727	5.7%	433	3.4%	285	2.2%	11 246	88.6%	12 690	2.7%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 681	2.4%	3 281	2.1%	3 186	2.0%	145 408	93.5%	155 556	32.5%	-	-	-
Total By Income Source	24 204	5.1%	14 879	3.1%	11 169	2.3%	427 667	89.5%	477 919	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	738	3.8%	698	3.6%	445	2.3%	17 346	90.2%	19 227	4.0%	-	-	-
Commercial	8 604	8.4%	5 618	5.5%	2 989	2.9%	85 295	83.2%	102 505	21.4%	-	-	-
Households	14 861	4.2%	8 562	2.4%	7 735	2.2%	324 952	91.3%	356 109	74.5%	-	-	-
Other	1	1.6%	1	1.4%	1	1.9%	75	95.2%	78	-	-	-	-
Total By Customer Group	24 204	5.1%	14 879	3.1%	11 169	2.3%	427 667	89.5%	477 919	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	6 906	100.0%	-	-	-	-	-	-	6 906	45.5%
Bulk Water	3 469	100.0%	-	-	-	-	-	-	3 469	22.8%
PAYE deductions	1 222	100.0%	-	-	-	-	-	-	1 222	8.0%
VAT (output less input)	259	100.0%	-	-	-	-	-	-	259	1.7%
Pensions / Retirement	2 149	100.0%	-	-	-	-	-	-	2 149	14.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 179	100.0%	-	-	-	-	-	-	1 179	7.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	15 183	100.0%	-	-	-	-	-	-	15 183	100.0%

Contact Details

Municipal Manager	Mr Mvenselwa J Mahlangu	013 665 6021
Financial Manager	Ms Thokozile Mahlangu	013 665 6000

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	2 645 868	2 638 733	605 127	22.9%	551 612	20.8%	535 269	20.3%	1 692 007	64.1%	497 420	72.6%	7.6%
Property rates	385 451	384 120	93 724	24.3%	94 985	24.6%	95 416	24.8%	284 125	74.0%	91 869	73.7%	3.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 175 294	1 151 791	297 122	25.3%	251 498	21.4%	241 165	20.9%	789 786	68.6%	225 977	82.1%	6.7%
Service charges - water revenue	387 561	386 056	18 544	4.8%	17 514	4.5%	18 119	4.7%	54 177	14.0%	18 247	17.5%	(.7%)
Service charges - sanitation revenue	148 725	148 024	26 576	17.9%	32 514	21.9%	31 444	21.2%	90 534	61.2%	33 426	76.6%	(5.9%)
Service charges - refuse revenue	102 515	-	-	-	-	-	-	-	-	-	21 080	58.1%	(100.0%)
Service charges - other	534	102 364	21 557	4 039.2%	21 652	4 057.1%	21 872	21.4%	65 081	63.6%	1	4 303.3%	1 844 118.4%
Rental of facilities and equipment	11 608	11 608	3 085	26.6%	3 175	27.3%	3 012	25.9%	9 271	79.9%	3 181	68.8%	(5.3%)
Interest earned - external investments	567	707	360	63.5%	501	88.5%	490	69.4%	1 351	191.2%	119	41.0%	312.4%
Interest earned - outstanding debtors	86 913	86 773	26 907	31.0%	33 630	38.7%	34 736	40.0%	95 273	109.8%	26 255	99.5%	32.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 063	6 250	206	5.1%	1 845	45.4%	1 029	16.5%	3 080	49.3%	1 064	57.1%	(3.3%)
Licences and permits	2 243	2 243	690	30.8%	709	31.6%	576	25.7%	1 975	88.0%	589	75.2%	(2.3%)
Agency services	24 796	24 796	1 211	4.9%	7 504	30.3%	4 500	18.1%	13 216	53.3%	2 246	43.6%	100.4%
Transfers recognised - operational	292 686	267 551	109 300	37.3%	72 431	24.7%	73 079	27.3%	254 811	95.2%	57 523	97.3%	27.0%
Other own revenue	22 914	66 452	5 844	25.5%	13 653	59.6%	9 829	14.8%	29 326	44.1%	15 841	70.1%	(37.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 696 508	2 712 207	266 466	9.9%	372 623	13.8%	800 035	29.5%	1 439 124	53.1%	256 865	44.3%	211.5%
Employee related costs	649 005	697 155	162 281	25.0%	167 770	25.9%	173 592	24.9%	503 644	72.2%	153 185	72.7%	13.3%
Remuneration of councillors	25 735	27 117	6 146	23.9%	6 136	23.8%	6 710	24.7%	18 992	70.0%	7 899	89.1%	(15.1%)
Debt impairment	426 150	246 481	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	167 500	205 745	-	-	-	-	252	.1%	252	.1%	-	-	(100.0%)
Finance charges	72 718	95 405	6 622	9.1%	4 195	5.8%	46 124	48.3%	56 941	59.7%	224	10.7%	20 483.5%
Bulk purchases	949 450	947 950	26 321	2.8%	95 173	10.0%	494 131	52.1%	615 625	64.9%	27 513	40.1%	1 696.0%
Other Materials	125 518	122 992	13 534	10.8%	40 116	32.0%	15 404	12.5%	69 053	56.1%	18 014	44.7%	(14.5%)
Contracted services	42 057	67 790	12 502	29.7%	14 916	35.5%	11 318	16.7%	38 736	57.1%	13 761	84.3%	(17.8%)
Transfers and grants	35 929	35 929	1 973	5.5%	2 613	7.3%	1 679	4.7%	6 264	17.4%	4 415	47.0%	(62.0%)
Other expenditure	202 446	265 643	37 087	18.3%	41 705	20.6%	50 824	19.1%	129 617	48.8%	31 854	61.1%	59.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(50 640)	(73 474)	338 661		178 988		(264 766)		252 883		240 555		
Transfers recognised - capital	236 618	265 753	2 506	1.1%	19 997	8.5%	30 788	11.6%	53 291	20.1%	32 996	41.4%	(6.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	(18 000)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	185 978	174 279	341 167		198 986		(233 978)		306 174		273 551		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	185 978	174 279	341 167		198 986		(233 978)		306 174		273 551		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	185 978	174 279	341 167		198 986		(233 978)		306 174		273 551		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	185 978	174 279	341 167		198 986		(233 978)		306 174		273 551		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	261 138	319 203	2 368	.9%	8 134	3.1%	21 159	6.6%	31 661	9.9%	35 803	29.9%	(40.9%)
National Government	213 591	238 627	2 368	1.1%	7 921	3.7%	20 663	8.7%	30 951	13.0%	35 182	39.1%	(41.3%)
Provincial Government	-	40 248	-	-	-	-	-	-	-	-	-	-	-
District Municipality	18 250	25 670	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	231 841	304 545	2 368	1.0%	7 921	3.4%	20 663	6.8%	30 951	10.2%	35 182	28.5%	(41.3%)
Borrowing	-	1 500	-	-	-	-	-	-	-	-	225	18.5%	(100.0%)
Internally generated funds	29 297	13 158	-	-	213	.7%	497	3.8%	710	5.4%	397	15.4%	25.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	261 138	319 203	2 368	.9%	8 134	3.1%	21 159	6.6%	31 661	9.9%	35 803	29.9%	(40.9%)
Governance and Administration	250	319 203	-	-	207	82.6%	293	.1%	499	.2%	-	-	(100.0%)
Executive & Council	-	319 203	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	250	-	-	-	2	.7%	92	-	94	-	-	-	(100.0%)
Corporate Services	-	-	-	-	205	-	200	-	405	-	-	-	(100.0%)
Community and Public Safety	8 000	-	-	-	420	5.3%	566	-	986	-	-	-	(100.0%)
Community & Social Services	-	-	-	-	420	-	551	-	971	-	-	-	(100.0%)
Sport And Recreation	8 000	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	15	-	15	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	49 629	-	-	-	1 974	4.0%	699	-	2 672	-	13 045	-	(94.6%)
Planning and Development	-	-	-	-	139	-	-	-	139	-	12 820	-	(100.0%)
Road Transport	49 629	-	-	-	1 834	3.7%	699	-	2 533	-	225	-	210.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	203 259	-	2 368	1.2%	5 527	2.7%	19 602	-	27 497	-	22 758	-	(13.9%)
Electricity	44 000	-	-	-	2 962	6.7%	4 544	-	7 506	-	7 176	-	(36.7%)
Water	63 375	-	-	-	-	-	8 832	-	8 832	-	-	-	(100.0%)
Waste Water Management	89 123	-	2 368	2.7%	2 565	2.9%	6 222	-	11 155	-	15 582	-	(60.1%)
Waste Management	6 761	-	-	-	-	-	4	-	4	-	-	-	(100.0%)
Other	-	-	-	-	7	-	-	-	7	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	2 433 658	2 433 658	620 033	25.5%	789 991	32.5%	816 253	33.5%	2 226 277	91.5%	461 773	73.5%	76.8%
Property rates, penalties and collection charges	319 539	319 539	68 244	21.4%	84 355	26.4%	94 356	29.5%	246 954	77.3%	62 362	69.0%	51.3%
Service charges	1 497 149	1 497 149	265 752	17.8%	270 178	18.0%	301 222	20.1%	837 152	55.9%	251 562	62.3%	19.7%
Other revenue	64 362	64 362	149 593	232.4%	312 628	485.7%	242 663	377.0%	704 884	1 095.2%	32 753	158.4%	640.9%
Government - operating	292 686	292 686	109 176	37.3%	71 331	24.4%	84 351	28.8%	264 858	90.5%	57 394	93.7%	47.0%
Government - capital	185 593	185 593	-	-	17 368	9.4%	58 436	31.5%	75 804	40.8%	31 265	62.4%	86.9%
Interest	74 329	74 329	27 267	36.7%	34 132	45.9%	35 226	47.4%	96 625	130.0%	26 437	99.3%	33.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 229 994)	(2 229 994)	(616 350)	27.6%	(763 714)	34.2%	(785 487)	35.2%	(2 165 551)	97.1%	(400 459)	87.1%	96.1%
Suppliers and employees	(2 121 346)	(2 194 065)	(608 043)	28.7%	(755 134)	35.6%	(781 380)	35.6%	(2 144 556)	97.7%	(390 389)	90.9%	100.2%
Finance charges	(72 718)	-	(7 748)	10.7%	(5 967)	8.2%	(2 429)	-	(16 144)	-	(6 165)	22.0%	(60.6%)
Transfers and grants	(35 929)	(35 929)	(559)	1.6%	(2 613)	7.3%	(1 679)	4.7%	(4 850)	13.5%	(3 905)	39.1%	(57.0%)
Net Cash from/(used) Operating Activities	203 664	203 664	3 683	1.8%	26 278	12.9%	30 766	15.1%	60 726	29.8%	61 314	(10.1%)	(49.8%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(185 593)	(185 593)	(2 368)	1.3%	(23 049)	12.4%	(13 611)	7.3%	(39 028)	21.0%	(35 802)	29.9%	(62.0%)
Capital assets	(185 593)	(185 593)	(2 368)	1.3%	(23 049)	12.4%	(13 611)	7.3%	(39 028)	21.0%	(35 802)	29.9%	(62.0%)
Net Cash from/(used) Investing Activities	(185 593)	(185 593)	(2 368)	1.3%	(23 049)	12.4%	(13 611)	7.3%	(39 028)	21.0%	(35 802)	(6.8%)	(62.0%)
Cash Flow from Financing Activities													
Receipts	12 000	12 000	1 767	14.7%	(219)	(1.8%)	(325)	(2.7%)	1 223	10.2%	5 557	283.2%	(105.8%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	12 000	12 000	1 767	14.7%	(219)	(1.8%)	(325)	(2.7%)	1 223	10.2%	5 557	283.2%	(105.8%)
Payments	(18 394)	(18 394)	(10 979)	59.7%	(6 457)	35.1%	(2 000)	10.9%	(19 436)	105.7%	(7 221)	43.1%	(72.3%)
Repayment of borrowing	(18 394)	(18 394)	(10 979)	59.7%	(6 457)	35.1%	(2 000)	10.9%	(19 436)	105.7%	(7 221)	43.1%	(72.3%)
Net Cash from/(used) Financing Activities	(6 394)	(6 394)	(9 212)	144.1%	(6 676)	104.4%	(2 325)	36.4%	(18 212)	284.9%	(1 664)	(6.0%)	39.7%
Net Increase/(Decrease) in cash held	11 678	11 678	(7 897)	(67.6%)	(3 447)	(29.5%)	14 830	127.0%	3 486	29.9%	23 848	884.8%	(37.8%)
Cash/cash equivalents at the year begin:	(11 678)	(11 678)	(2 668)	22.9%	(10 565)	90.5%	(14 012)	120.0%	(2 668)	22.9%	(25 610)	100.0%	(45.3%)
Cash/cash equivalents at the year end:	(0)	(0)	(10 565)	352 172 333.3%	(14 012)	467 079 033.3%	818	(27 254 166.7%)	818	(27 254 166.7%)	(1 762)	(23.2%)	(146.4%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	3 985	.6%	25 210	3.6%	17 557	2.5%	654 107	93.3%	700 860	29.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	27 671	5.9%	20 140	4.3%	15 929	3.4%	401 824	86.3%	465 564	19.6%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 055	6.0%	10 411	4.2%	8 123	3.2%	216 802	86.6%	250 391	10.6%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 898	.8%	8 682	3.5%	6 825	2.7%	232 729	93.0%	250 134	10.5%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 412	.9%	3 796	2.4%	3 396	2.2%	147 146	94.5%	155 751	6.6%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	11 830	2.9%	11 459	2.8%	11 254	2.8%	374 287	91.6%	408 830	17.2%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 793)	(1.3%)	6 741	4.8%	1 523	1.1%	134 893	95.4%	141 364	6.0%	-	-	-
Total By Income Source	60 057	2.5%	86 441	3.6%	64 607	2.7%	2 161 789	91.1%	2 372 893	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(6 602)	(35.1%)	1 201	6.4%	734	3.9%	23 485	124.8%	18 819	.8%	-	-	-
Commercial	21 091	8.8%	13 330	5.6%	9 983	4.2%	194 292	81.4%	238 696	10.1%	-	-	-
Households	46 311	2.5%	64 229	3.5%	50 817	2.8%	1 660 139	91.1%	1 821 495	76.8%	-	-	-
Other	(743)	(.3%)	7 680	2.6%	3 073	1.0%	283 873	96.6%	293 883	12.4%	-	-	-
Total By Customer Group	60 057	2.5%	86 441	3.6%	64 607	2.7%	2 161 789	91.1%	2 372 893	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	4 938	.5%	60 945	6.5%	60 417	6.4%	815 086	86.6%	941 386	79.0%
Bulk Water	1 546	1.3%	-	-	2 650	2.2%	117 423	96.5%	121 619	10.2%
PAYE deductions	9 241	100.0%	-	-	-	-	-	-	9 241	.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	9 465	100.0%	-	-	-	-	-	-	9 465	.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	23 576	22.7%	14 607	14.1%	65 737	63.3%	-	-	103 920	8.7%
Auditor-General	-	-	-	-	1 948	33.5%	3 871	66.5%	5 819	.5%
Other	-	-	-	-	-	-	-	-	-	-
Total	48 766	4.1%	75 552	6.3%	130 752	11.0%	936 380	78.6%	1 191 451	100.0%

Contact Details

Municipal Manager	Mr T Jansen Van Vuuren	013 690 6208
Financial Manager	Ms J P Hlatshwayo	013 690 6241

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	1 370 181	1 370 181	370 283	27.0%	335 587	24.5%	312 026	22.8%	1 017 896	74.3%	305 581	71.6%	2.1%
Property rates	304 861	304 861	77 985	25.6%	78 240	25.7%	75 431	24.7%	231 656	76.0%	77 339	75.7%	(2.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	574 066	574 066	157 547	27.4%	133 440	23.2%	126 489	22.0%	417 476	72.7%	127 627	73.9%	(.9%)
Service charges - water revenue	83 158	83 158	19 002	22.9%	21 915	26.4%	20 671	24.9%	61 588	74.1%	18 935	75.2%	9.2%
Service charges - sanitation revenue	56 123	56 123	14 145	25.2%	13 972	24.9%	13 816	24.6%	41 933	74.7%	17 296	75.4%	(20.1%)
Service charges - refuse revenue	60 048	60 048	15 565	25.9%	15 513	25.8%	15 529	25.9%	46 607	77.6%	19 887	75.7%	(21.9%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	17 488	17 488	4 426	25.3%	3 374	19.3%	5 477	31.3%	13 277	75.9%	(5 302)	75.6%	(203.3%)
Interest earned - external investments	24 981	24 981	11 237	45.0%	9 428	37.7%	3 659	14.6%	24 324	97.4%	5 268	86.0%	(30.6%)
Interest earned - outstanding debtors	2 315	2 315	778	33.6%	807	34.9%	863	37.3%	2 448	105.8%	663	92.0%	30.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 695	4 695	1 306	27.8%	1 691	36.0%	1 413	30.1%	4 410	93.9%	1 239	30.0%	14.1%
Licences and permits	9 276	9 276	2 191	23.6%	2 147	23.1%	2 222	24.0%	6 560	70.7%	2 416	75.4%	(8.0%)
Agency services	15 909	15 909	3 539	22.2%	4 995	31.4%	4 413	27.7%	12 947	81.4%	4 064	69.6%	8.6%
Transfers recognised - operational	140 560	140 560	58 669	41.7%	45 884	32.6%	35 853	25.5%	140 406	99.9%	30 861	97.1%	16.2%
Other own revenue	76 550	76 550	3 893	5.1%	4 180	5.5%	6 190	8.1%	14 264	18.6%	5 290	15.5%	17.0%
Gains on disposal of PPE	150	150	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 404 161	1 404 161	301 992	21.5%	311 419	22.2%	300 955	21.4%	914 367	65.1%	293 056	62.3%	2.7%
Employee related costs	412 117	412 117	98 845	24.0%	100 431	24.4%	102 630	24.9%	301 906	73.3%	92 157	70.9%	11.4%
Remuneration of councillors	21 076	21 076	4 560	21.6%	4 773	22.6%	4 810	22.8%	14 143	67.1%	5 275	73.3%	(8.8%)
Debt impairment	9 974	9 974	2 493	25.0%	2 493	25.0%	2 493	25.0%	7 480	75.0%	2 911	44.8%	(14.4%)
Depreciation and asset impairment	154 697	154 697	38 643	25.0%	38 706	25.0%	38 674	25.0%	116 023	75.0%	39 275	70.8%	(1.5%)
Finance charges	35 747	35 747	-	-	3 767	10.5%	-	-	3 767	10.5%	4 267	15.9%	(100.0%)
Bulk purchases	422 710	422 710	99 360	23.5%	92 007	21.8%	83 547	19.8%	274 914	65.0%	80 158	66.2%	4.2%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	46 191	46 191	8 245	17.8%	8 927	19.3%	9 845	21.3%	27 018	58.5%	9 247	55.3%	6.5%
Transfers and grants	1 760	1 760	2 144	121.8%	4 462	253.5%	(805)	(45.7%)	5 801	329.6%	17 730	75.3%	(104.5%)
Other expenditure	299 885	299 885	47 703	15.9%	55 853	18.6%	59 760	19.9%	163 315	54.5%	42 035	45.8%	42.2%
Loss on disposal of PPE	5	5	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(33 980)	(33 980)	68 291		24 167		11 071		103 529		12 525		
Transfers recognised - capital	76 718	76 718	363	.5%	16 823	21.9%	12 364	16.1%	29 550	38.5%	9 398	29.9%	31.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	42 738	42 738	68 654		40 990		23 434		133 079		21 923		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	42 738	42 738	68 654		40 990		23 434		133 079		21 923		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	42 738	42 738	68 654		40 990		23 434		133 079		21 923		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	42 738	42 738	68 654		40 990		23 434		133 079		21 923		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	257 135	308 979	17 418	6.8%	41 974	16.3%	52 179	16.9%	111 572	36.1%	30 733	31.2%	69.8%
National Government	46 662	50 014	363	.8%	16 573	35.5%	13 416	26.8%	30 353	60.7%	9 109	51.5%	47.3%
Provincial Government	10 023	14 804	1 349	13.5%	1 156	11.5%	577	3.9%	3 083	20.8%	0	-	2 886 045.0%
District Municipality	16 750	14 393	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	73 435	79 211	1 713	2.3%	17 729	24.1%	13 994	17.7%	33 435	42.2%	9 109	30.2%	53.6%
Borrowing	99 454	123 748	4 695	4.7%	16 387	16.5%	20 514	16.6%	41 595	33.6%	9 055	23.2%	126.5%
Internally generated funds	84 246	106 020	11 010	13.1%	7 859	9.3%	17 672	16.7%	36 541	34.5%	12 568	44.1%	40.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	257 135	308 979	17 418	6.8%	41 974	16.3%	52 179	16.9%	111 572	36.1%	30 733	31.2%	69.8%
Governance and Administration	21 064	30 526	1 401	6.7%	1 042	4.9%	5 125	16.8%	7 569	24.8%	3 962	42.0%	29.4%
Executive & Council	2 611	3 425	715	27.4%	113	4.3%	13	.4%	840	24.5%	0	44.9%	64 370.0%
Budget & Treasury Office	1 160	1 160	5	.5%	78	6.7%	0	-	84	7.2%	9	10.3%	(99.8%)
Corporate Services	17 293	25 941	682	3.9%	851	4.9%	5 112	19.7%	6 645	25.6%	3 953	41.9%	29.3%
Community and Public Safety	26 011	30 982	1 132	4.4%	9 168	35.2%	7 167	23.1%	17 468	56.4%	5 513	27.9%	30.0%
Community & Social Services	5 290	6 071	88	1.7%	1 296	24.5%	1 391	22.9%	2 776	45.7%	271	29.1%	413.1%
Sport And Recreation	10 592	10 747	0	-	2 632	24.9%	3 095	28.8%	5 727	53.3%	2 501	50.8%	23.8%
Public Safety	9 154	12 589	1 044	11.4%	5 240	57.2%	2 481	19.7%	8 765	69.6%	2 591	16.6%	(4.3%)
Housing	525	1 125	-	-	0	-	200	17.8%	200	17.8%	150	28.8%	33.4%
Health	450	450	-	-	-	-	0	-	0	-	-	-	(100.0%)
Economic and Environmental Services	73 668	69 133	0	-	7 577	10.3%	13 168	19.0%	20 745	30.0%	7 176	61.7%	83.5%
Planning and Development	1 816	2 018	0	-	74	4.1%	271	13.4%	345	17.1%	644	19.3%	(57.9%)
Road Transport	71 852	67 115	0	-	7 503	10.4%	12 897	19.2%	20 400	30.4%	6 532	64.4%	97.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	136 392	178 338	14 884	10.9%	24 187	17.7%	26 719	15.0%	65 790	36.9%	14 082	20.0%	89.7%
Electricity	24 039	36 824	1 471	6.1%	8 438	35.1%	9 846	26.7%	19 756	53.6%	4 788	17.7%	105.7%
Water	31 657	50 568	4 877	15.4%	6 170	19.5%	7 057	14.0%	18 104	35.8%	6 219	22.6%	13.5%
Waste Water Management	66 501	69 772	1 142	1.7%	7 841	11.8%	9 202	13.2%	18 185	26.1%	1 688	20.4%	445.1%
Waste Management	14 195	21 174	7 395	52.1%	1 737	12.2%	613	2.9%	9 746	46.0%	1 387	17.0%	(55.8%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	1 426 866	1 398 704	387 690	27.2%	346 942	24.3%	352 825	25.2%	1 087 457	77.7%	341 996	91.3%	3.2%
Property rates, penalties and collection charges	304 861	307 232	77 985	25.6%	57 127	18.7%	85 748	27.9%	220 860	71.9%	76 781	75.5%	11.7%
Service charges	773 395	729 266	206 259	26.7%	216 494	28.0%	202 824	27.8%	625 577	85.8%	184 485	74.4%	9.9%
Other revenue	124 068	126 594	15 353	12.4%	16 388	13.2%	19 714	15.6%	51 455	40.6%	34 480	207.0%	(42.8%)
Government - operating	140 560	140 560	58 540	41.6%	45 884	32.6%	35 853	25.5%	140 277	99.8%	30 548	96.9%	17.4%
Government - capital	56 685	60 337	17 537	30.9%	814	1.4%	4 164	6.9%	22 516	37.3%	9 380	54.0%	(55.6%)
Interest	27 296	34 716	12 015	44.0%	10 235	37.5%	4 521	13.0%	26 772	77.1%	6 321	88.1%	(28.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 239 490)	(1 197 152)	(348 211)	28.1%	(273 916)	22.1%	(257 696)	21.5%	(879 823)	73.5%	(239 454)	98.2%	7.6%
Suppliers and employees	(1 201 984)	(1 171 254)	(346 067)	28.8%	(265 687)	22.1%	(259 513)	22.2%	(871 268)	74.4%	(222 035)	101.9%	16.9%
Finance charges	(35 747)	(19 855)	-	-	(3 767)	10.5%	-	-	(3 767)	19.0%	-	.4%	-
Transfers and grants	(1 760)	(6 044)	(2 144)	121.8%	(4 462)	253.5%	1 817	(30.1%)	(4 788)	79.2%	(17 419)	83.0%	(110.4%)
Net Cash from/(used) Operating Activities	187 375	201 552	39 479	21.1%	73 026	39.0%	95 129	47.2%	207 633	103.0%	102 542	70.9%	(7.2%)
Cash Flow from Investing Activities													
Receipts	(143 850)	126 150	302 000	(209.9%)	(262 904)	182.8%	-	-	39 096	31.0%	(36 000)	51.8%	(100.0%)
Proceeds on disposal of PPE	150	150	-	-	96	63.8%	-	-	96	63.8%	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(144 000)	126 000	302 000	(209.7%)	(263 000)	182.6%	-	-	39 000	31.0%	(36 000)	51.4%	(100.0%)
Payments	(257 175)	(308 979)	(17 418)	6.8%	(41 974)	16.3%	(52 179)	16.9%	(111 572)	36.1%	(42 130)	34.8%	23.9%
Capital assets	(257 175)	(308 979)	(17 418)	6.8%	(41 974)	16.3%	(52 179)	16.9%	(111 572)	36.1%	(42 130)	34.8%	23.9%
Net Cash from/(used) Investing Activities	(401 025)	(182 829)	284 582	(71.0%)	(304 879)	76.0%	(52 179)	28.5%	(72 476)	39.6%	(78 130)	37.8%	(33.2%)
Cash Flow from Financing Activities													
Receipts	229 928	2 919	403	.2%	2 300	1.0%	2 398	82.1%	5 101	174.8%	2 896	(585.8%)	(17.2%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	224 162	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5 766	2 919	403	7.0%	2 300	39.9%	2 398	82.1%	5 101	174.8%	2 896	(585.8%)	(17.2%)
Payments	(16 770)	(16 770)	-	-	(5 024)	30.0%	-	-	(5 024)	30.0%	-	40.1%	-
Repayment of borrowing	(16 770)	(16 770)	-	-	(5 024)	30.0%	-	-	(5 024)	30.0%	-	40.1%	-
Net Cash from/(used) Financing Activities	213 158	(13 851)	403	.2%	(2 724)	(1.3%)	2 398	(17.3%)	77	(.6%)	2 896	167.1%	(17.2%)
Net Increase/(Decrease) in cash held	(492)	4 872	324 465	(66 006.2%)	(234 577)	47 720.3%	45 347	930.8%	135 234	2 776.0%	27 308	(242.7%)	66.1%
Cash/cash equivalents at the year begin:	61 719	80 631	80 631	130.6%	405 095	656.4%	170 518	211.5%	80 631	100.0%	161 905	100.0%	5.3%
Cash/cash equivalents at the year end:	61 227	85 502	405 095	661.6%	170 518	278.5%	215 865	252.5%	215 865	252.5%	189 213	306.8%	14.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	5 135	47.9%	748	7.0%	541	5.0%	4 289	40.0%	10 713	10.2%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	18 056	86.4%	765	3.7%	347	1.7%	1 719	8.2%	20 887	19.9%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 190	47.1%	1 895	5.9%	1 192	3.7%	13 977	43.3%	32 255	30.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 965	49.4%	452	7.5%	247	4.1%	2 342	39.0%	6 007	5.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	3 231	56.3%	405	7.1%	221	3.8%	1 882	32.8%	5 739	5.5%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	234	9.3%	83	3.3%	69	2.7%	2 147	84.8%	2 533	2.4%	-	-	-
Interest on Arrear Debtor Accounts	(7)	(.2%)	488	15.5%	205	6.5%	2 464	78.2%	3 150	3.0%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 899	16.4%	2 278	9.6%	851	3.6%	16 698	70.4%	23 725	22.6%	-	-	-
Total By Income Source	48 704	46.4%	7 115	6.8%	3 673	3.5%	45 518	43.3%	105 009	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(2 150)	(58.8%)	938	25.7%	640	17.5%	4 227	115.6%	3 656	3.5%	-	-	-
Commercial	33 997	63.9%	1 927	3.6%	1 070	2.0%	16 250	30.5%	53 245	50.7%	-	-	-
Households	15 763	43.3%	2 713	7.4%	1 546	4.2%	16 392	45.0%	36 414	34.7%	-	-	-
Other	1 094	9.4%	1 537	13.1%	416	3.6%	8 648	74.0%	11 695	11.1%	-	-	-
Total By Customer Group	48 704	46.4%	7 115	6.8%	3 673	3.5%	45 518	43.3%	105 009	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	29 698	100.0%	-	-	-	-	-	-	29 698	37.2%
Bulk Water	262	100.0%	-	-	-	-	-	-	262	.3%
PAYE deductions	5 113	100.0%	-	-	-	-	-	-	5 113	6.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	5 454	100.0%	-	-	-	-	-	-	5 454	6.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	38 227	100.0%	-	-	-	-	-	-	38 227	47.9%
Auditor-General	4	100.0%	-	-	-	-	-	-	4	-
Other	1 017	100.0%	-	-	-	-	-	-	1 017	1.3%
Total	79 775	100.0%	-	-	-	-	-	-	79 775	100.0%

Contact Details

Municipal Manager	Mr SM Mnguni	013 249 7263
Financial Manager	Ms Elmari Wassermann	013 249 7106

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMAKHAZENI (MP314)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	226 955	224 488	67 974	30.0%	53 325	23.5%	63 142	28.1%	184 441	82.2%	44 749	72.4%	41.1%
Property rates	39 647	39 647	13 557	34.2%	10 513	26.5%	20 752	52.3%	44 821	113.1%	6 852	56.0%	202.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	42 838	42 838	13 934	32.5%	11 073	25.8%	12 797	29.9%	37 803	88.2%	12 236	80.7%	4.6%
Service charges - water revenue	16 612	16 612	4 670	28.1%	4 399	26.5%	2 866	17.3%	11 935	71.8%	4 221	71.6%	(32.1%)
Service charges - sanitation revenue	13 264	13 264	2 215	16.7%	2 540	19.2%	2 575	19.4%	7 330	55.3%	2 150	74.1%	19.8%
Service charges - refuse revenue	8 807	8 807	2 312	26.2%	2 705	30.7%	2 538	28.8%	7 554	85.8%	2 198	73.0%	15.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 078	1 078	214	19.8%	236	21.9%	223	20.7%	673	62.4%	154	71.1%	44.4%
Interest earned - external investments	351	501	230	65.6%	217	61.8%	105	20.9%	552	110.2%	92	89.9%	14.1%
Interest earned - outstanding debtors	3 907	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	13 069	10 069	3 021	23.1%	1 953	14.9%	483	4.8%	5 457	54.2%	2 890	106.7%	(83.3%)
Licences and permits	8	6	0	5.3%	1	6.4%	0	4.0%	1	20.4%	1	90.4%	(77.4%)
Agency services	-	-	-	-	-	-	-	-	-	-	1 316	88.1%	(100.0%)
Transfers recognised - operational	56 899	58 182	26 428	46.4%	19 560	34.4%	18 161	31.2%	64 149	110.3%	12 448	100.0%	45.9%
Other own revenue	30 475	33 485	1 393	4.6%	128	.4%	2 642	7.9%	4 164	12.4%	191	2.9%	1 283.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	260 881	264 301	40 057	15.4%	51 026	19.6%	43 333	16.4%	134 416	50.9%	33 477	45.9%	29.4%
Employee related costs	85 182	86 555	18 486	21.7%	17 789	20.9%	18 422	21.3%	54 697	63.2%	17 650	65.2%	4.4%
Remuneration of councillors	5 743	5 743	1 294	22.5%	1 355	23.6%	1 337	23.3%	3 987	69.4%	1 472	74.0%	(9.2%)
Debt impairment	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	44 243	44 243	-	-	-	-	-	-	-	-	-	-	-
Finance charges	3 700	3 700	818	22.1%	1 929	52.1%	1 228	33.2%	3 974	107.4%	893	97.3%	37.5%
Bulk purchases	49 697	49 697	12 261	24.7%	14 147	28.5%	9 219	18.6%	35 627	71.7%	5 155	55.2%	78.8%
Other Materials	6 588	6 597	370	5.6%	585	8.9%	1 882	28.5%	2 837	43.0%	1 627	55.0%	15.7%
Contracted services	5 285	5 225	1 013	19.2%	908	17.2%	1 022	19.6%	2 943	56.3%	812	53.3%	25.9%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	50 443	52 541	5 816	11.5%	14 312	28.4%	10 222	19.5%	30 350	57.8%	5 867	46.5%	74.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(33 927)	(39 813)	27 916		2 299		19 809		50 025		11 272		
Transfers recognised - capital	32 134	45 134	9 615	29.9%	-	-	14 519	32.2%	24 134	53.5%	11 008	100.0%	31.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	13 000	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	11 207	5 321	37 531		2 299		34 328		74 159		22 280		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	11 207	5 321	37 531		2 299		34 328		74 159		22 280		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	11 207	5 321	37 531		2 299		34 328		74 159		22 280		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	11 207	5 321	37 531		2 299		34 328		74 159		22 280		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	75 841	46 389	1 444	1.9%	12 044	15.9%	1 930	4.2%	15 419	33.2%	639	19.0%	202.2%
National Government	32 134	24 134	1 398	4.4%	12 036	37.5%	1 598	6.6%	15 032	62.3%	443	38.4%	260.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	29 452	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	61 586	24 134	1 398	2.3%	12 036	19.5%	1 598	6.6%	15 032	62.3%	443	18.6%	260.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 255	1 255	46	3.7%	8	.6%	332	26.5%	386	30.8%	196	30.5%	69.7%
Public contributions and donations	13 000	21 000	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	75 841	46 389	1 444	1.9%	12 044	15.9%	1 930	4.2%	15 419	33.2%	639	19.0%	202.2%
Governance and Administration	53 966	24 514	928	1.7%	11 776	21.8%	1 787	7.3%	14 491	59.1%	577	19.2%	209.9%
Executive & Council	53 586	24 134	881	1.6%	11 769	22.0%	1 598	6.6%	14 248	59.0%	443	18.6%	260.7%
Budget & Treasury Office	-	-	-	-	-	-	147	-	147	-	-	72.9%	(100.0%)
Corporate Services	380	380	46	12.2%	8	2.0%	42	11.0%	96	25.2%	134	54.7%	(68.8%)
Community and Public Safety	24	24	-	-	-	-	-	-	-	-	15	23.3%	(100.0%)
Community & Social Services	24	24	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	15	43.3%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	35	35	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	35	35	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	21 756	21 756	517	2.4%	268	1.2%	143	.7%	927	4.3%	47	12.1%	204.8%
Electricity	8 180	8 180	517	6.3%	268	3.3%	143	1.7%	927	11.3%	-	-	(100.0%)
Water	251	251	-	-	-	-	-	-	-	-	47	67.9%	(100.0%)
Waste Water Management	13 325	13 325	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	60	60	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	227 920	233 272	76 590	33.6%	53 225	23.4%	77 661	33.3%	207 476	88.9%	55 757	82.1%	39.3%
Property rates, penalties and collection charges	34 493	27 753	13 557	39.3%	10 413	30.2%	20 752	74.8%	44 721	161.1%	6 852	56.6%	202.8%
Service charges	72 120	57 065	23 128	32.1%	20 717	28.7%	20 776	36.4%	64 620	113.2%	20 804	79.1%	(.1%)
Other revenue	15 015	44 637	3 449	23.0%	2 318	15.4%	3 349	7.5%	9 116	20.4%	4 552	79.9%	(26.4%)
Government - operating	56 899	58 182	26 611	46.8%	19 560	34.4%	18 161	31.2%	64 332	110.6%	12 448	100.0%	45.9%
Government - capital	45 134	45 134	9 615	21.3%	-	-	14 519	32.2%	24 134	53.5%	11 008	100.0%	31.9%
Interest	4 258	501	230	5.4%	217	5.1%	105	20.9%	552	110.2%	92	89.9%	14.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(199 335)	(199 335)	(40 057)	20.1%	(51 026)	25.6%	(43 333)	21.7%	(134 416)	67.4%	(33 477)	54.1%	29.4%
Suppliers and employees	(195 635)	(195 635)	(39 239)	20.1%	(49 097)	25.1%	(42 105)	21.5%	(130 442)	66.7%	(32 584)	53.4%	29.2%
Finance charges	(3 700)	(3 700)	(818)	22.1%	(1 929)	52.1%	(1 228)	33.2%	(3 974)	107.4%	(893)	97.3%	37.5%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	28 585	33 937	36 533	127.8%	2 199	7.7%	34 328	101.2%	73 061	215.3%	22 280	517.9%	54.1%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(46 389)	(46 770)	(1 444)	3.1%	(12 044)	26.0%	(1 930)	4.1%	(15 419)	33.0%	(639)	19.0%	202.2%
Capital assets	(46 389)	(46 770)	(1 444)	3.1%	(12 044)	26.0%	(1 930)	4.1%	(15 419)	33.0%	(639)	19.0%	202.2%
Net Cash from/(used) Investing Activities	(46 389)	(46 770)	(1 444)	3.1%	(12 044)	26.0%	(1 930)	4.1%	(15 419)	33.0%	(639)	19.1%	202.2%
Cash Flow from Financing Activities													
Receipts	-	-	(6)	-	-	-	-	-	(6)	-	3	59.0%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(6)	-	-	-	-	-	(6)	-	3	59.0%	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	(6)	-	-	-	-	-	(6)	-	3	59.0%	(100.0%)
Net Increase/(Decrease) in cash held	(17 804)	(12 833)	35 083	(197.1%)	(9 845)	55.3%	32 398	(252.5%)	57 636	(449.1%)	21 644	(234.1%)	49.7%
Cash/cash equivalents at the year begin:	6 636	6 636	9 268	139.7%	44 351	668.3%	34 507	520.0%	9 268	139.7%	40 682	100.0%	(15.2%)
Cash/cash equivalents at the year end:	(11 167)	(6 196)	44 351	(397.2%)	34 507	(309.0%)	66 905	(1 079.7%)	66 905	(1 079.7%)	62 326	(363.4%)	7.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 141	3.7%	1 135	3.7%	944	3.1%	27 735	89.6%	30 956	15.7%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 638	7.7%	1 344	6.3%	943	4.4%	17 348	81.6%	21 273	10.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 425	2.8%	2 534	3.0%	14 407	16.8%	66 494	77.4%	85 860	43.6%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	782	4.3%	594	3.2%	492	2.7%	16 400	89.8%	18 267	9.3%	-	-	-
Receivables from Exchange Transactions - Waste Management	744	3.5%	700	3.3%	572	2.7%	19 519	90.6%	21 534	10.9%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	707	3.8%	2 085	11.1%	(1 388)	(7.4%)	17 414	92.5%	18 819	9.6%	-	-	-
Total By Income Source	7 436	3.8%	8 392	4.3%	15 969	8.1%	164 911	83.8%	196 708	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	590	(533.4%)	554	(501.3%)	(1 661)	1 501.7%	406	(367.0%)	(111)	(.1%)	-	-	-
Commercial	1 654	4.5%	1 136	3.1%	8 917	24.4%	24 818	67.9%	36 525	18.6%	-	-	-
Households	4 034	3.6%	3 748	3.3%	3 257	2.9%	101 042	90.2%	112 081	57.0%	-	-	-
Other	1 158	2.4%	2 953	6.1%	5 456	11.3%	38 645	80.2%	48 213	24.5%	-	-	-
Total By Customer Group	7 436	3.8%	8 392	4.3%	15 969	8.1%	164 911	83.8%	196 708	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	3 865	9.3%	(6)	-	-	-	37 761	90.7%	41 620	53.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	727	100.0%	-	-	-	-	-	-	727	.9%
Pensions / Retirement	1 091	100.0%	-	-	-	-	-	-	1 091	1.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 319	7.0%	136	.4%	375	1.1%	30 262	91.4%	33 093	42.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	850	100.0%	-	-	-	-	-	-	850	1.1%
Total	8 852	11.4%	131	.2%	375	.5%	68 024	87.9%	77 381	100.0%

Contact Details

Municipal Manager	Mrs Elizabeth k Tshabalala	013 253 7628
Financial Manager	Mrs Winny Ngwenya	013 253 7625

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THEMBISILE HANI (MP315)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	513 223	596 199	83 166	16.2%	157 673	30.7%	150 720	25.3%	391 559	65.7%	145 553	63.0%	3.6%
Property rates	41 380	41 592	9 939	24.0%	10 392	25.1%	10 320	24.8%	30 651	73.7%	9 708	50.7%	6.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	40 863	105 191	20 373	49.9%	26 363	64.5%	26 373	25.1%	73 108	69.5%	19 685	96.8%	34.0%
Service charges - sanitation revenue	966	1 966	173	18.0%	492	50.9%	492	25.0%	1 157	58.9%	431	392.0%	14.3%
Service charges - refuse revenue	49 490	30 401	8 263	16.7%	7 604	15.4%	7 609	25.0%	23 475	77.2%	5 897	93.9%	29.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	572	653	54	9.5%	65	11.4%	251	38.5%	371	56.8%	46	49.6%	449.8%
Interest earned - external investments	4 906	5 719	1 072	21.8%	1 075	21.9%	643	11.2%	2 790	48.8%	1 661	217.7%	(61.3%)
Interest earned - outstanding debtors	18 717	27 855	7 056	37.7%	7 247	38.7%	8 305	29.8%	22 609	81.2%	4 572	51.7%	81.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	586	185	144	24.5%	46	7.8%	34	18.6%	224	121.0%	83	24.1%	(58.6%)
Licences and permits	287	287	16	5.5%	17	5.8%	10	3.4%	42	14.8%	14	24.7%	(28.1%)
Agency services	6 117	9 117	-	-	2 299	37.6%	-	-	2 299	25.2%	-	8.9%	-
Transfers recognised - operational	342 061	336 186	2 186	.6%	95 705	28.0%	79 003	23.5%	176 894	52.6%	102 878	65.0%	(23.2%)
Other own revenue	7 280	37 048	33 890	465.5%	6 369	87.5%	17 679	47.7%	57 938	156.4%	579	38.6%	2 952.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	613 285	765 750	76 166	12.4%	90 465	14.8%	106 814	13.9%	273 445	35.7%	83 344	39.1%	28.2%
Employee related costs	113 814	118 074	28 172	24.8%	27 443	24.1%	27 589	23.4%	83 205	70.5%	26 296	73.5%	4.9%
Remuneration of councillors	21 529	8 786	4 927	22.9%	5 068	23.5%	5 704	64.9%	15 699	178.7%	5 040	76.6%	13.2%
Debt impairment	65 196	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	160 966	160 966	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	129 494	125 440	19 943	15.4%	26 269	20.3%	23 738	18.9%	69 951	55.8%	24 307	51.9%	(2.3%)
Other Materials	2 733	2 633	-	-	6	.2%	1 503	57.1%	1 510	57.3%	212	24.8%	607.8%
Contracted services	12 208	-	3 328	27.3%	2 948	24.1%	3 106	-	9 382	-	2 817	82.4%	10.3%
Transfers and grants	28 074	42 765	4 408	15.7%	8 722	31.1%	10 877	25.4%	24 007	56.1%	9 153	105.2%	18.8%
Other expenditure	79 271	307 086	15 388	19.4%	20 007	25.2%	34 297	11.2%	69 693	22.7%	15 519	40.9%	121.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(100 062)	(169 552)	7 000		67 208		43 906		118 114		62 209		
Transfers recognised - capital	113 629	117 504	-	-	60 237	53.0%	-	-	60 237	51.3%	2 000	13.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	13 566	(52 048)	7 000		127 446		43 906		178 351		64 209		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	13 566	(52 048)	7 000		127 446		43 906		178 351		64 209		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	13 566	(52 048)	7 000		127 446		43 906		178 351		64 209		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	13 566	(52 048)	7 000		127 446		43 906		178 351		64 209		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	135 672	114 187	6 811	5.0%	42 688	31.5%	8 626	7.6%	58 125	50.9%	19 484	65.8%	(55.7%)
National Government	135 672	114 187	6 811	5.0%	42 688	31.5%	8 626	7.6%	58 125	50.9%	19 484	65.8%	(55.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	135 672	114 187	6 811	5.0%	42 688	31.5%	8 626	7.6%	58 125	50.9%	19 484	65.8%	(55.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	135 672	114 187	6 811	5.0%	42 688	31.5%	8 626	7.6%	58 125	50.9%	19 484	65.8%	(55.7%)
Governance and Administration	900	1 650	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	800	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	900	850	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	132 772	112 130	6 811	5.1%	42 688	32.2%	8 626	7.7%	58 125	51.8%	19 484	64.7%	(55.7%)
Planning and Development	132 772	112 130	6 811	5.1%	42 688	32.2%	8 626	7.7%	58 125	51.8%	19 484	64.7%	(55.7%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 000	406	-	-	-	-	-	-	-	-	-	-	-
Electricity	2 000	406	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	483 057	523 535	227 293	47.1%	158 378	32.8%	135 384	25.9%	521 056	99.5%	108 628	101.2%	24.6%
Property rates, penalties and collection charges	2 174	14 869	358	16.5%	653	30.1%	7 174	48.3%	8 186	55.1%	289	2.8%	2 385.1%
Service charges	3 126	2 225	375	12.0%	348	11.1%	379	17.0%	1 102	49.5%	686	74.4%	(44.8%)
Other revenue	9 936	46 977	34 104	343.2%	11 723	118.0%	18 084	38.5%	63 911	136.0%	1 073	529.0%	1 585.2%
Government - operating	342 061	336 186	140 335	41.0%	95 705	28.0%	89 003	26.5%	325 043	96.7%	102 878	102.2%	(13.5%)
Government - capital	113 629	117 504	51 020	44.9%	48 850	43.0%	17 634	15.0%	117 504	100.0%	2 000	106.3%	781.7%
Interest	12 131	5 775	1 102	9.1%	1 098	9.1%	3 111	53.9%	5 310	92.0%	1 702	106.2%	82.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(356 280)	(417 915)	(103 115)	28.9%	(90 465)	25.4%	(110 531)	26.4%	(304 111)	72.8%	(83 344)	73.0%	32.6%
Suppliers and employees	(335 348)	(390 141)	(103 115)	30.7%	(87 238)	26.0%	(99 654)	25.5%	(290 007)	74.3%	(74 190)	68.0%	34.3%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(20 932)	(27 774)	-	-	(3 227)	15.4%	(10 877)	39.2%	(14 104)	50.8%	(9 153)	-	18.8%
Net Cash from/(used) Operating Activities	126 776	105 620	124 178	98.0%	67 914	53.6%	24 854	23.5%	216 945	205.4%	25 284	227.9%	(1.7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(135 672)	(186 925)	(28 722)	21.2%	(44 016)	32.4%	(8 626)	4.6%	(81 365)	43.5%	(19 484)	120.9%	(55.7%)
Capital assets	(135 672)	(186 925)	(28 722)	21.2%	(44 016)	32.4%	(8 626)	4.6%	(81 365)	43.5%	(19 484)	120.9%	(55.7%)
Net Cash from/(used) Investing Activities	(135 672)	(186 925)	(28 722)	21.2%	(44 016)	32.4%	(8 626)	4.6%	(81 365)	43.5%	(19 484)	120.9%	(55.7%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(8 896)	(81 305)	95 456	(1 073.1%)	23 897	(268.6%)	16 227	(20.0%)	135 581	(166.8%)	5 800	21 330 053.9%	179.8%
Cash/cash equivalents at the year begin:	35 846	68 832	66 453	185.4%	161 909	451.7%	185 806	269.9%	66 453	96.5%	151 732	66.5%	22.5%
Cash/cash equivalents at the year end:	26 950	(12 473)	161 909	600.8%	185 806	689.4%	202 033	(1 619.7%)	202 033	(1 619.7%)	157 532	157.5%	28.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	5 816	2.6%	5 769	2.6%	5 797	2.6%	204 535	92.2%	221 917	30.9%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	11	100.0%	11	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 383	2.9%	3 358	2.9%	3 525	3.0%	106 176	91.2%	116 442	16.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	164	5.5%	159	5.3%	158	5.3%	2 508	83.9%	2 989	.4%	-	-	-
Receivables from Exchange Transactions - Waste Management	2 533	3.0%	2 518	3.0%	2 513	3.0%	77 618	91.1%	85 183	11.9%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 918	3.6%	2 840	3.6%	2 538	3.2%	71 669	89.6%	79 965	11.1%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 177	.6%	1 130	.5%	1 176	.6%	207 784	98.4%	211 267	29.4%	-	-	-
Total By Income Source	15 991	2.2%	15 774	2.2%	15 707	2.2%	670 302	93.4%	717 774	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 235	3.4%	1 134	3.1%	1 331	3.6%	33 102	89.9%	36 802	5.1%	-	-	-
Commercial	473	2.1%	443	1.9%	442	1.9%	21 531	94.1%	22 889	3.2%	-	-	-
Households	8 091	2.8%	8 071	2.8%	8 066	2.8%	264 286	91.6%	288 513	40.2%	-	-	-
Other	6 193	1.7%	6 127	1.7%	5 868	1.6%	351 383	95.1%	369 570	51.5%	-	-	-
Total By Customer Group	15 991	2.2%	15 774	2.2%	15 707	2.2%	670 302	93.4%	717 774	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	8 338	100.0%	-	-	-	-	-	-	8 338	26.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	23 445	100.0%	-	-	-	-	-	-	23 445	73.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	31 783	100.0%	-	-	-	-	-	-	31 783	100.0%

Contact Details

Municipal Manager	Mr O Nkosi	013 986 9115
Financial Manager	Mr BB Sithole	013 986 9103

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DR J.S. MOROKA (MP316)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	437 190	437 190	190 991	43.7%	130 208	29.8%	21 645	5.0%	342 844	78.4%	112 456	100.2%	(80.8%)
Property rates	27 366	27 366	5 514	20.1%	8 291	30.3%	5 528	20.2%	19 333	70.6%	4 254	38.7%	30.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	23 698	23 698	26 246	110.8%	11 111	46.9%	9 026	38.1%	46 383	195.7%	10 989	110.6%	(17.9%)
Service charges - sanitation revenue	438	438	8 349	1 906.1%	3 584	818.3%	1 156	263.9%	13 089	2 988.3%	1 091	119.4%	5.9%
Service charges - refuse revenue	2 515	2 515	1 641	65.3%	1 639	65.2%	1 080	42.9%	4 360	173.4%	1 093	71.6%	(1.2%)
Service charges - other	375	375	-	-	19	5.0%	-	-	19	5.0%	1 112	620.2%	(100.0%)
Rental of facilities and equipment	150	150	38	25.3%	67	44.9%	18	12.0%	123	82.2%	37	100.6%	(51.2%)
Interest earned - external investments	10 500	10 500	852	8.1%	3 936	37.5%	266	2.5%	5 054	48.1%	2 229	217.4%	(88.1%)
Interest earned - outstanding debtors	2 500	2 500	5 063	202.5%	5 367	214.7%	3 736	149.4%	14 166	566.6%	3 836	248.6%	(2.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	500	500	27	5.3%	29	5.9%	12	2.4%	68	13.6%	538	546.3%	(97.8%)
Licences and permits	7 500	7 500	437	5.8%	-	-	-	-	437	5.8%	1 946	39.1%	(100.0%)
Agency services	-	-	265	-	-	-	-	-	265	-	-	-	-
Transfers recognised - operational	320 490	320 490	133 776	41.7%	94 601	29.5%	-	-	228 377	71.3%	82 271	98.2%	(100.0%)
Other own revenue	41 158	41 158	8 783	21.3%	1 562	3.8%	824	2.0%	11 169	27.1%	3 061	163.4%	(73.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	621 258	621 258	112 286	18.1%	99 662	16.0%	72 012	11.6%	283 959	45.7%	114 384	45.1%	(37.0%)
Employee related costs	192 050	192 050	39 987	20.8%	40 169	20.9%	36 621	19.1%	116 777	60.8%	44 557	72.7%	(17.8%)
Remuneration of councillors	21 176	21 176	4 384	20.7%	4 277	20.2%	3 910	18.5%	12 571	59.4%	4 868	66.7%	(19.7%)
Debt impairment	50 000	50 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	140 000	140 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	159	159	38	24.2%	37	23.5%	-	-	76	47.7%	14	40.0%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	40 810	40 810	12 356	30.3%	25 308	62.0%	25	.1%	37 689	92.4%	7 591	64.1%	(99.7%)
Contracted services	42 000	42 000	13 604	32.4%	9 976	23.8%	5 860	14.0%	29 439	70.1%	7 783	57.5%	(24.7%)
Transfers and grants	3 569	3 569	2 459	68.9%	76	2.1%	-	-	2 535	71.0%	1 073	45.2%	(100.0%)
Other expenditure	131 495	131 495	39 457	30.0%	19 819	15.1%	25 596	19.5%	84 872	64.5%	48 496	76.6%	(47.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(184 068)	(184 068)	78 705		30 546		(50 367)		58 884		(1 928)		
Transfers recognised - capital	119 102	119 102	37 924	31.8%	-	-	-	-	37 924	31.8%	37 580	62.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(64 966)	(64 966)	116 629		30 546		(50 367)		96 808		35 652		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(64 966)	(64 966)	116 629		30 546		(50 367)		96 808		35 652		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(64 966)	(64 966)	116 629		30 546		(50 367)		96 808		35 652		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(64 966)	(64 966)	116 629		30 546		(50 367)		96 808		35 652		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	123 602	122 932	12 010	9.7%	38 728	31.3%	16 982	13.8%	67 720	55.1%	17 780	47.3%	(4.5%)
National Government	119 102	97 440	11 650	9.8%	37 783	31.7%	16 982	17.4%	66 415	68.2%	17 629	47.2%	(3.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	119 102	97 440	11 650	9.8%	37 783	31.7%	16 982	17.4%	66 415	68.2%	17 629	47.2%	(3.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 500	25 492	360	8.0%	945	21.0%	-	-	1 305	5.1%	151	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	123 602	122 932	12 010	9.7%	38 728	31.3%	16 982	13.8%	67 720	55.1%	17 780	47.3%	(4.5%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 300	7 429	-	-	1 137	10.1%	443	6.0%	1 580	21.3%	1 193	252.2%	(62.9%)
Community & Social Services	11 300	7 429	-	-	1 137	10.1%	443	6.0%	1 580	21.3%	1 193	752.1%	(62.9%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	3.4%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	847	22.3%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	42.4%	-
Road Transport	-	-	-	-	-	-	-	-	-	-	847	6.0%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	112 302	115 503	12 010	10.7%	37 591	33.5%	16 539	14.3%	66 140	57.3%	15 739	50.4%	5.1%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	75 300	80 910	5 951	7.9%	27 097	36.0%	8 446	10.4%	41 494	51.3%	14 553	52.1%	(42.0%)
Waste Water Management	37 002	34 594	6 059	16.4%	10 494	28.4%	8 093	23.4%	24 645	71.2%	1 187	26.2%	581.9%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	556 292	505 105	228 835	41.1%	119 139	21.4%	134 823	26.7%	482 798	95.6%	225 367	139.6%	(40.2%)
Property rates, penalties and collection charges	27 366	24 689	5 514	20.2%	3 159	11.5%	8 292	33.6%	16 965	68.7%	1 141	9.1%	627.0%
Service charges	27 027	23 161	36 236	134.1%	13 693	50.7%	11 611	50.1%	61 539	265.7%	5 498	62.6%	111.2%
Other revenue	49 307	10 734	9 460	19.2%	1 665	3.4%	1 479	13.8%	12 605	117.4%	98 197	641.2%	(98.5%)
Government - operating	320 490	320 490	133 776	41.7%	94 601	29.5%	79 929	24.9%	308 306	96.2%	79 498	90.7%	.5%
Government - capital	119 102	119 102	37 942	31.9%	-	-	27 399	23.0%	65 341	54.9%	36 603	98.0%	(25.1%)
Interest	13 000	6 929	5 907	45.4%	6 021	46.3%	6 114	88.2%	18 042	260.4%	4 430	68.9%	38.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(431 258)	(374 265)	(112 286)	26.0%	(101 095)	23.4%	(92 793)	24.8%	(306 173)	81.8%	(221 177)	157.7%	(58.0%)
Suppliers and employees	(417 128)	(368 359)	(111 981)	26.8%	(99 549)	23.9%	(92 738)	25.2%	(304 268)	82.6%	(220 053)	159.6%	(57.9%)
Finance charges	(159)	(193)	(49)	30.9%	(1 470)	924.5%	(55)	28.4%	(1 574)	816.8%	(50)	49.3%	9.2%
Transfers and grants	(13 971)	(5 714)	(256)	1.8%	(76)	.5%	-	-	(331)	5.8%	(1 074)	42.2%	(100.0%)
Net Cash from/(used) Operating Activities	125 034	130 840	116 549	93.2%	18 045	14.4%	42 031	32.1%	176 624	135.0%	4 190	102.3%	903.2%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(123 602)	(113 023)	(15 941)	12.9%	(49 269)	39.9%	(12 238)	10.8%	(77 448)	68.5%	(17 783)	43.4%	(31.2%)
Capital assets	(123 602)	(113 023)	(15 941)	12.9%	(49 269)	39.9%	(12 238)	10.8%	(77 448)	68.5%	(17 783)	43.4%	(31.2%)
Net Cash from/(used) Investing Activities	(123 602)	(113 023)	(15 941)	12.9%	(49 269)	39.9%	(12 238)	10.8%	(77 448)	68.5%	(17 783)	43.4%	(31.2%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 431	17 817	100 608	7 028.2%	(31 225)	(2 181.3%)	29 793	167.2%	99 176	556.6%	(13 593)	227.5%	(319.2%)
Cash/cash equivalents at the year begin:	4 825	-	-	-	100 608	2 085.1%	69 383	-	-	-	162 925	3.3%	(57.4%)
Cash/cash equivalents at the year end:	6 256	17 817	100 608	1 608.1%	69 383	1 109.0%	99 176	556.6%	99 176	556.6%	149 332	88.0%	(33.6%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	3 870	4.7%	3 041	3.7%	4 265	5.2%	71 281	86.4%	82 457	30.1%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 708	3.7%	2 710	3.7%	2 672	3.6%	65 393	89.0%	73 483	26.8%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	516	3.1%	487	2.9%	436	2.6%	15 361	91.4%	16 800	6.1%	-	-	-
Receivables from Exchange Transactions - Waste Management	488	2.8%	463	2.6%	446	2.5%	16 297	92.1%	17 695	6.5%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	7	10.7%	7	10.7%	7	10.7%	42	68.0%	62	-	-	-	-
Interest on Arrear Debtor Accounts	2 717	3.3%	2 473	3.0%	2 613	3.1%	75 546	90.6%	83 349	30.4%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	10 306	3.8%	9 182	3.4%	10 437	3.8%	243 920	89.1%	273 846	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	5 356	7.6%	4 602	6.6%	4 522	6.4%	55 669	79.4%	70 149	25.6%	-	-	-
Commercial	795	4.3%	716	3.8%	677	3.6%	16 413	88.2%	18 601	6.8%	-	-	-
Households	4 143	2.2%	3 852	2.1%	5 226	2.8%	171 344	92.8%	184 565	67.4%	-	-	-
Other	12	2.4%	13	2.4%	12	2.3%	493	93.0%	531	.2%	-	-	-
Total By Customer Group	10 306	3.8%	9 182	3.4%	10 437	3.8%	243 920	89.1%	273 846	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	29	100.0%	-	-	-	-	-	-	29	100.0%
Total	29	100.0%	-	-	-	-	-	-	29	100.0%

Contact Details

Municipal Manager	Mr S.B Mahlangu	013 973 1101
Financial Manager	Mr Mashego KP	013 973 1101

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKANGALA (DC31)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	355 806	366 599	145 837	41.0%	119 715	33.6%	89 819	24.5%	355 371	96.9%	92 286	97.9%	(2.7%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	131	112	29	22.0%	62	47.3%	9	8.0%	100	88.9%	57	87.0%	(84.2%)
Interest earned - external investments	17 880	25 580	5 411	30.3%	6 421	35.9%	5 178	20.2%	17 010	66.5%	4 210	68.9%	23.0%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	210	1 651	130	61.9%	581	276.5%	(0)	-	711	43.1%	831	122.0%	(100.0%)
Licences and permits	-	100	70	-	18	-	81	80.7%	168	168.4%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	337 235	337 235	140 061	41.5%	112 352	33.3%	83 037	24.6%	335 450	99.5%	87 058	99.8%	(4.6%)
Other own revenue	350	1 921	136	38.9%	282	80.5%	1 514	78.8%	1 932	100.6%	130	47.8%	1 061.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	441 906	487 831	54 330	12.3%	116 246	26.3%	86 836	17.8%	257 412	52.8%	55 029	44.8%	57.8%
Employee related costs	120 523	117 673	25 382	21.1%	25 602	21.2%	25 451	21.6%	76 435	65.0%	15 078	56.2%	68.8%
Remuneration of councillors	14 348	15 101	2 948	20.5%	3 375	23.5%	3 318	22.0%	9 641	63.8%	3 283	73.4%	1.1%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 585	9 959	2 414	25.2%	2 425	25.3%	2 372	23.8%	7 211	72.4%	3 070	60.7%	(22.7%)
Finance charges	1 583	900	332	20.9%	10	.6%	553	61.4%	894	99.3%	744	78.9%	(25.7%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	44 114	55 825	5 884	13.3%	10 271	23.3%	8 175	14.6%	24 330	43.6%	5 338	39.2%	53.1%
Transfers and grants	205 917	240 344	10 725	5.2%	66 624	32.4%	39 956	16.6%	117 305	48.8%	19 923	37.4%	100.5%
Other expenditure	45 836	48 030	6 643	14.5%	7 935	17.3%	7 017	14.6%	21 595	45.0%	7 593	40.7%	(7.6%)
Loss on disposal of PPE	-	-	3	-	3	-	(7)	-	-	-	-	-	(100.0%)
Surplus/(Deficit)	(86 100)	(121 232)	91 506		3 470		2 983		97 959		37 257		
Transfers recognised - capital	2 076	2 076	-	-	-	-	2 076	100.0%	2 076	100.0%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(84 024)	(119 156)	91 506		3 470		5 059		100 035		37 257		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(84 024)	(119 156)	91 506		3 470		5 059		100 035		37 257		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(84 024)	(119 156)	91 506		3 470		5 059		100 035		37 257		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(84 024)	(119 156)	91 506		3 470		5 059		100 035		37 257		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	8 050	39 339	5 024	62.4%	15 318	190.3%	5 514	14.0%	25 856	65.7%	12 835	33.2%	(57.0%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 050	39 339	5 024	62.4%	15 318	190.3%	5 514	14.0%	25 856	65.7%	12 835	33.2%	(57.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	8 050	39 339	5 024	62.4%	15 318	190.3%	5 514	14.0%	25 856	65.7%	12 835	33.2%	(57.0%)
Governance and Administration	7 130	19 955	3 550	49.8%	5 420	76.0%	1 274	6.4%	10 244	51.3%	9 640	42.5%	(86.8%)
Executive & Council	50	510	-	-	-	-	-	-	-	-	882	25.1%	(100.0%)
Budget & Treasury Office	400	365	-	-	6	1.6%	-	-	6	1.7%	-	44.7%	-
Corporate Services	6 680	19 080	3 550	53.1%	5 414	81.0%	1 274	6.7%	10 238	53.7%	8 758	46.2%	(85.5%)
Community and Public Safety	850	19 364	1 475	173.5%	9 897	1 164.4%	4 240	21.9%	15 612	80.6%	2 931	25.9%	44.7%
Community & Social Services	-	-	-	-	-	-	-	-	-	-	4	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	100	18 277	1 475	1 474.8%	9 895	9 894.9%	3 415	18.7%	14 784	80.9%	2 154	24.9%	58.5%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	750	1 086	-	-	2	.3%	825	76.0%	828	76.2%	773	42.0%	6.7%
Economic and Environmental Services	70	20	-	-	-	-	-	-	-	-	264	69.4%	(100.0%)
Planning and Development	70	20	-	-	-	-	-	-	-	-	264	69.4%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	357 882	368 675	146 652	41.0%	119 482	33.4%	90 642	24.6%	356 776	96.8%	88 794	98.2%	2.1%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	691	3 784	383	55.4%	617	89.3%	2 427	64.1%	3 427	90.6%	(2 485)	253.6%	(197.7%)
Government - operating	337 235	337 235	140 858	41.8%	112 206	33.3%	83 037	24.6%	336 102	99.7%	87 058	99.8%	(4.6%)
Government - capital	2 076	2 076	-	-	-	-	-	-	-	-	-	-	-
Interest	17 880	25 580	5 411	30.3%	6 658	37.2%	5 178	20.2%	17 247	67.4%	4 221	68.9%	22.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(352 933)	(427 375)	(70 552)	20.0%	(122 401)	34.7%	(82 529)	19.3%	(275 481)	64.5%	(63 951)	50.0%	29.0%
Suppliers and employees	(147 016)	(187 031)	(59 495)	40.5%	(101 780)	69.2%	(76 993)	41.2%	(238 269)	127.4%	(43 284)	32.8%	77.9%
Finance charges	-	-	(332)	-	(4)	-	-	-	(335)	-	(744)	-	(100.0%)
Transfers and grants	(205 917)	(240 344)	(10 725)	5.2%	(20 617)	10.0%	(5 535)	2.3%	(36 877)	15.3%	(19 923)	-	(72.2%)
Net Cash from/(used) Operating Activities	4 949	(58 700)	76 101	1 537.7%	(2 919)	(59.0%)	8 113	(13.8%)	81 295	(138.5%)	24 842	(355.5%)	(67.3%)
Cash Flow from Investing Activities													
Receipts	(1 800)	0	15 405	(855.8%)	9 411	(522.8%)	8 061	806 088 100.0%	32 876	##############	(36 656)	-	(122.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	0	15 405	-	9 411	-	8 061	806 088 100.0%	32 876	3 287 636 900.0%	-	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(1 800)	-	-	-	-	-	-	-	-	-	(36 656)	-	(100.0%)
Payments	(8 050)	(39 339)	(5 024)	62.4%	(15 318)	190.3%	(5 511)	14.0%	(25 853)	65.7%	(6 791)	22.5%	(18.8%)
Capital assets	(8 050)	(39 339)	(5 024)	62.4%	(15 318)	190.3%	(5 511)	14.0%	(25 853)	65.7%	(6 791)	22.5%	(18.8%)
Net Cash from/(used) Investing Activities	(9 850)	(39 339)	10 380	(105.4%)	(5 907)	60.0%	2 550	(6.5%)	7 023	(17.9%)	(43 448)	13.4%	(105.9%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	1 650	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	1 650	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 703)	-	(1 882)	110.5%	(44)	2.6%	(1 657)	-	(3 583)	-	(3 257)	-	(49.1%)
Repayment of borrowing	(1 703)	-	(1 882)	110.5%	(44)	2.6%	(1 657)	-	(3 583)	-	(3 257)	-	(49.1%)
Net Cash from/(used) Financing Activities	(1 703)	-	(1 882)	110.5%	(44)	2.6%	(1 657)	-	(3 583)	-	(1 607)	(95.3%)	3.1%
Net Increase/(Decrease) in cash held	(6 604)	(98 039)	84 599	(1 281.0%)	(8 870)	134.3%	9 006	(9.2%)	84 735	(86.4%)	(20 212)	(102.2%)	(144.6%)
Cash/cash equivalents at the year begin:	432 380	462 348	462 348	106.9%	546 947	126.5%	538 077	116.4%	462 348	100.0%	589 641	100.0%	(8.7%)
Cash/cash equivalents at the year end:	425 775	364 309	546 947	128.5%	538 077	126.4%	547 083	150.2%	547 083	150.2%	569 429	190.9%	(3.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2	100.0%	-	-	-	-	-	-	2	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8 021	98.1%	69	.8%	-	-	82	1.0%	8 173	100.0%	-	-	-
Total By Income Source	8 023	98.1%	69	.8%	-	-	82	1.0%	8 174	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	7 968	100.0%	-	-	-	-	-	-	7 968	97.5%	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	55	26.6%	69	33.5%	-	-	82	39.9%	206	2.5%	-	-	-
Total By Customer Group	8 023	98.1%	69	.8%	-	-	82	1.0%	8 174	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26 389	100.0%	-	-	-	-	-	-	26 389	93.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 962	100.0%	-	-	-	-	-	-	1 962	6.9%
Total	28 351	100.0%	-	-	-	-	-	-	28 351	100.0%

Contact Details

Municipal Manager	Ms Margaret Skosana	013 249 2003
Financial Manager	Mrs A L Stander	013 249 2015

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THABA CHWEU (MP321)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	486 503	494 302	195 840	40.3%	102 327	21.0%	84 369	17.1%	382 537	77.4%	82 853	63.8%	1.8%
Property rates	89 438	96 610	87 648	98.0%	285	.3%	209	.2%	88 142	91.2%	296	101.0%	(29.5%)
Property rates - penalties and collection charges	-	(4 114)	-	-	40	-	1	-	40	(1.0%)	-	-	(100.0%)
Service charges - electricity revenue	157 782	173 438	36 968	23.4%	36 763	23.3%	25 254	14.6%	98 986	57.1%	30 838	58.0%	(18.1%)
Service charges - water revenue	30 852	47 415	9 352	30.3%	9 738	31.6%	9 695	20.4%	28 785	60.7%	7 390	56.8%	31.2%
Service charges - sanitation revenue	13 015	16 781	3 376	25.9%	3 414	26.2%	3 146	18.7%	9 937	59.2%	2 720	21.2%	15.7%
Service charges - refuse revenue	17 074	18 785	4 079	23.9%	4 128	24.2%	4 500	24.0%	12 707	67.6%	2 894	103.0%	55.5%
Service charges - other	146	-	-	-	-	-	98	-	98	-	61	135.2%	60.8%
Rental of facilities and equipment	3 041	3 042	742	24.4%	768	25.3%	821	27.0%	2 331	76.6%	717	65.5%	14.5%
Interest earned - external investments	616	1 604	120	19.4%	547	88.8%	127	7.9%	794	49.5%	165	47.6%	(23.1%)
Interest earned - outstanding debtors	17 484	16 506	4 055	23.2%	3 554	20.3%	4 386	26.6%	11 996	72.7%	3 778	67.3%	16.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 524	1 674	294	11.6%	596	23.6%	503	30.1%	1 393	83.3%	156	61.4%	223.2%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	32 995	-	1	-	15	-	6	-	21	-	6 114	54.9%	(99.9%)
Transfers recognised - operational	118 547	118 547	47 939	40.4%	-	-	28 764	24.3%	76 703	64.7%	26 193	66.0%	9.8%
Other own revenue	2 990	1 172	931	31.2%	42 479	1 420.9%	6 788	579.1%	50 199	4 282.5%	1 530	63.6%	343.6%
Gains on disposal of PPE	-	2 843	334	-	-	-	71	2.5%	405	14.2%	-	-	(100.0%)
Operating Expenditure	505 139	585 499	110 793	21.9%	105 317	20.8%	104 933	17.9%	321 042	54.8%	91 115	62.2%	15.2%
Employee related costs	132 903	158 318	37 674	28.3%	39 154	29.5%	41 323	26.1%	118 151	74.6%	33 850	76.0%	22.1%
Remuneration of councillors	8 857	9 590	2 169	24.5%	2 249	25.4%	2 249	23.5%	6 668	69.5%	2 494	78.7%	(9.8%)
Debt impairment	14 191	14	8	.1%	-	-	(0)	(.4%)	8	54.4%	3	4.4%	(101.8%)
Depreciation and asset impairment	33 596	35 835	-	-	-	-	0	-	0	-	-	-	(100.0%)
Finance charges	17 934	-	591	3.3%	2 438	13.6%	1 640	-	4 670	-	9 007	70.2%	(81.8%)
Bulk purchases	138 479	139 056	26 031	18.8%	27 000	19.5%	24 895	17.9%	77 926	56.0%	18 378	60.9%	35.5%
Other Materials	-	30 599	-	-	-	-	-	-	-	-	-	-	-
Contracted services	50 482	48 300	13 045	25.8%	8 763	17.4%	11 157	23.1%	32 965	68.3%	10 366	61.4%	7.6%
Transfers and grants	8 730	75 773	215	2.5%	949	10.9%	810	1.1%	1 974	2.6%	4 700	-	(82.8%)
Other expenditure	99 967	88 014	31 059	31.1%	24 763	24.8%	22 858	26.0%	78 681	89.4%	12 316	59.2%	85.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(18 636)	(91 197)	85 047		(2 989)		(20 564)		61 494		(8 263)		
Transfers recognised - capital	66 023	66 025	-	-	-	-	4	-	4	-	-	62.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	47 387	(25 172)	85 047		(2 989)		(20 560)		61 498		(8 263)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	47 387	(25 172)	85 047		(2 989)		(20 560)		61 498		(8 263)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	47 387	(25 172)	85 047		(2 989)		(20 560)		61 498		(8 263)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	47 387	(25 172)	85 047		(2 989)		(20 560)		61 498		(8 263)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	71 174	71 174	13 322	18.7%	23 821	33.5%	11 656	16.4%	48 798	68.6%	772	56.1%	1 409.6%
National Government	63 724	63 724	9 127	14.3%	22 451	35.2%	11 439	18.0%	43 018	67.5%	772	55.8%	1 381.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	63 724	63 724	9 127	14.3%	22 451	35.2%	11 439	18.0%	43 018	67.5%	772	55.8%	1 381.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 450	7 450	4 195	56.3%	973	13.1%	217	2.9%	5 384	72.3%	-	99.9%	(100.0%)
Public contributions and donations	-	-	-	-	396	-	-	-	396	-	-	-	-
Capital Expenditure Standard Classification	71 174	71 174	13 322	18.7%	23 821	33.5%	11 656	16.4%	48 798	68.6%	772	56.1%	1 409.6%
Governance and Administration	2 000	2 000	-	-	1 369	68.5%	217	10.8%	1 586	79.3%	-	99.9%	(100.0%)
Executive & Council	-	-	-	-	1 369	-	217	-	1 586	-	-	100.6%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	99.5%	-
Corporate Services	2 000	2 000	-	-	-	-	-	-	-	-	-	99.8%	-
Community and Public Safety	7 237	5 003	-	-	608	8.4%	-	-	608	12.2%	-	-	-
Community & Social Services	7 237	5 003	-	-	608	8.4%	-	-	608	12.2%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	32 416	23 287	9 363	28.9%	14 276	44.0%	7 671	32.9%	31 310	134.5%	772	55.8%	893.5%
Planning and Development	-	23 287	4 195	-	-	-	-	-	4 195	18.0%	-	-	-
Road Transport	32 416	-	5 168	15.9%	14 276	44.0%	7 671	-	27 115	-	772	55.8%	893.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	29 521	40 884	3 959	13.4%	7 568	25.6%	3 768	9.2%	15 295	37.4%	-	-	(100.0%)
Electricity	5 100	5 100	-	-	-	-	-	-	-	-	-	-	-
Water	24 071	33 200	3 959	16.4%	7 568	31.4%	3 768	11.4%	15 295	46.1%	-	-	(100.0%)
Waste Water Management	350	350	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	2 234	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	527 425	560 326	169 769	32.2%	151 891	28.8%	134 842	24.1%	456 502	81.5%	112 993	59.2%	19.3%
Property rates, penalties and collection charges	83 384	92 502	22 750	27.3%	24 107	28.9%	20 483	22.1%	67 340	72.8%	11 832	70.2%	73.1%
Service charges	203 666	258 510	48 776	23.9%	53 270	26.2%	41 077	15.9%	143 123	55.4%	37 241	45.5%	10.3%
Other revenue	41 459	17 763	6 799	16.4%	8 043	19.4%	8 103	45.6%	22 945	129.2%	6 730	17.0%	20.4%
Government - operating	122 275	118 547	58 188	47.6%	39 108	32.0%	29 269	24.7%	126 565	106.8%	26 595	100.0%	10.1%
Government - capital	66 025	66 025	32 897	49.8%	27 363	41.4%	35 910	54.4%	96 170	145.7%	30 595	138.6%	17.4%
Interest	10 616	6 979	359	3.4%	-	-	-	-	359	5.1%	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(468 466)	(519 473)	(151 297)	32.3%	(146 387)	31.2%	(106 026)	20.4%	(403 711)	77.7%	(78 107)	66.1%	35.7%
Suppliers and employees	(439 943)	(501 000)	(137 838)	31.3%	(122 770)	27.9%	(90 780)	18.1%	(351 388)	70.1%	(76 710)	66.9%	18.3%
Finance charges	(19 792)	(6 424)	(5 572)	28.2%	(1 221)	6.2%	(1 332)	20.7%	(8 125)	126.5%	(1 398)	54.4%	(4.7%)
Transfers and grants	(8 730)	(12 049)	(7 888)	90.4%	(22 396)	256.5%	(13 914)	115.5%	(44 198)	366.8%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	58 960	40 853	18 472	31.3%	5 503	9.3%	28 816	70.5%	52 791	129.2%	34 886	30.9%	(17.4%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(73 475)	(66 025)	(4 195)	5.7%	(1 370)	1.9%	(217)	.3%	(5 782)	8.8%	(6 050)	68.5%	(96.4%)
Capital assets	(73 475)	(66 025)	(4 195)	5.7%	(1 370)	1.9%	(217)	.3%	(5 782)	8.8%	(6 050)	68.5%	(96.4%)
Net Cash from/(used) Investing Activities	(73 475)	(66 025)	(4 195)	5.7%	(1 370)	1.9%	(217)	.3%	(5 782)	8.8%	(6 050)	68.5%	(96.4%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(14 515)	(25 172)	14 277	(98.4%)	4 133	(28.5%)	28 599	(113.6%)	47 009	(186.8%)	28 836	(3.9%)	(.8%)
Cash/cash equivalents at the year begin:	8 990	8 990	5 242	58.3%	19 518	217.1%	23 651	263.1%	5 242	58.3%	(22 239)	220.9%	(206.3%)
Cash/cash equivalents at the year end:	(5 525)	(16 182)	19 518	(353.2%)	23 651	(428.0%)	52 251	(322.9%)	52 251	(322.9%)	6 597	10.0%	692.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	4 141	8.5%	2 302	4.7%	2 126	4.3%	40 300	82.5%	48 868	20.4%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 605	16.9%	3 637	8.1%	2 209	4.9%	31 536	70.1%	44 986	18.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 222	6.1%	3 121	3.1%	2 888	2.8%	90 000	88.0%	102 231	42.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 054	7.0%	1 700	3.9%	2 056	4.7%	36 572	84.3%	43 382	18.1%	-	-	-
Total By Income Source	21 022	8.8%	10 760	4.5%	9 279	3.9%	198 407	82.9%	239 468	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	21 022	8.8%	10 760	4.5%	9 279	3.9%	198 407	82.9%	239 468	100.0%	-	-	-
Total By Customer Group	21 022	8.8%	10 760	4.5%	9 279	3.9%	198 407	82.9%	239 468	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	10 963	3.0%	8 382	2.3%	9 557	2.6%	338 306	92.1%	367 208	89.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 077	21.6%	3 554	15.1%	1 724	7.3%	13 184	56.0%	23 538	5.7%
Auditor-General	-	-	150	1.7%	305	3.5%	8 140	94.7%	8 595	2.1%
Other	-	-	-	-	-	-	10 165	100.0%	10 165	2.5%
Total	16 040	3.9%	12 086	3.0%	11 586	2.8%	369 796	90.3%	409 507	100.0%

Contact Details

Municipal Manager	Mr ME Malungana	013 235 7300
Financial Manager	Mr LM Mokwena	013 235 7349

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKOMAZI (MP324)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	743 130	743 130	254 031	34.2%	212 202	28.6%	50 499	6.8%	516 732	69.5%	126 271	83.3%	(60.0%)
Property rates	117 929	117 929	27 094	23.0%	26 704	22.6%	18 729	15.9%	72 528	61.5%	22 244	59.0%	(15.8%)
Property rates - penalties and collection charges	-	-	1 559	-	1 798	-	2 688	-	6 045	-	-	-	(100.0%)
Service charges - electricity revenue	86 411	86 411	19 664	22.8%	23 385	27.1%	17 355	20.1%	60 405	69.9%	15 912	65.7%	9.1%
Service charges - water revenue	18 394	18 394	5 278	28.7%	4 603	25.0%	3 494	19.0%	13 375	72.7%	2 294	68.9%	52.3%
Service charges - sanitation revenue	4 581	4 581	1 153	25.2%	1 122	24.5%	764	16.7%	3 040	66.4%	707	66.7%	8.1%
Service charges - refuse revenue	7 180	7 180	1 645	22.9%	1 701	23.7%	1 123	15.6%	4 469	62.2%	911	61.9%	23.3%
Service charges - other	-	-	-	-	(94)	-	(8)	-	(102)	-	-	-	(100.0%)
Rental of facilities and equipment	8 475	8 475	340	4.0%	2 202	26.0%	302	3.6%	2 843	33.5%	332	17.0%	(9.0%)
Interest earned - external investments	4 310	4 310	728	16.9%	1 610	37.4%	704	16.3%	3 042	70.6%	67	68.9%	945.7%
Interest earned - outstanding debtors	4 921	4 921	395	8.0%	-	-	-	-	395	8.0%	1 132	97.3%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	5 944	5 944	2 464	41.5%	2 198	37.0%	1 309	22.0%	5 971	100.5%	790	55.5%	65.6%
Licences and permits	24	24	1	3.9%	1	3.9%	-	-	2	7.9%	0	10.2%	(100.0%)
Agency services	15 694	15 694	2 262	14.4%	-	-	-	-	2 262	14.4%	(3 684)	52.9%	(100.0%)
Transfers recognised - operational	460 207	460 207	186 537	40.5%	147 554	32.1%	1	-	334 092	72.6%	86 488	97.3%	(100.0%)
Other own revenue	9 060	9 060	4 910	54.2%	(583)	(6.4%)	4 038	44.6%	8 365	92.3%	(922)	29.7%	(538.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	709 944	709 944	139 582	19.7%	159 724	22.5%	96 564	13.6%	395 870	55.8%	94 819	63.4%	1.8%
Employee related costs	287 455	287 455	71 042	24.7%	85 749	29.8%	48 271	16.8%	205 063	71.3%	44 603	75.6%	8.2%
Remuneration of councillors	24 299	24 299	6 971	28.7%	4 791	19.7%	3 195	13.1%	14 958	61.6%	3 699	65.4%	(13.6%)
Debt impairment	18 936	18 936	125	.7%	-	-	-	-	125	.7%	-	-	-
Depreciation and asset impairment	69 068	69 068	-	-	-	-	-	-	-	-	-	-	-
Finance charges	469	469	302	64.3%	119	25.3%	203	43.2%	623	132.8%	401	386.7%	(49.5%)
Bulk purchases	88 048	88 048	22 812	25.9%	23 567	26.8%	17 378	19.7%	63 757	72.4%	16 307	75.9%	6.6%
Other Materials	2 369	2 369	572	24.1%	173	7.3%	190	8.0%	934	39.4%	275	52.2%	(31.0%)
Contracted services	33 221	33 221	7 873	23.7%	5 088	15.3%	5 949	17.9%	18 910	56.9%	6 381	90.0%	(6.8%)
Transfers and grants	235	235	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	185 845	185 845	29 886	16.1%	40 237	21.7%	21 378	11.5%	91 501	49.2%	23 153	67.9%	(7.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	33 185	33 185	114 449		52 478		(46 065)		120 861		31 452		
Transfers recognised - capital	324 571	324 571	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	357 756	357 756	114 449		52 478		(46 065)		120 861		31 452		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	357 756	357 756	114 449		52 478		(46 065)		120 861		31 452		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	357 756	357 756	114 449		52 478		(46 065)		120 861		31 452		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	357 756	357 756	114 449		52 478		(46 065)		120 861		31 452		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	354 405	354 405	93 564	26.4%	36 682	10.4%	52 611	14.8%	182 858	51.6%	53 330	40.2%	(1.3%)
National Government	324 571	324 571	89 634	27.6%	33 452	10.3%	47 815	14.7%	170 901	52.7%	49 526	41.9%	(3.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	324 571	324 571	89 634	27.6%	33 452	10.3%	47 815	14.7%	170 901	52.7%	49 526	41.9%	(3.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	29 834	29 834	3 930	13.2%	3 230	10.8%	4 797	16.1%	11 957	40.1%	3 804	18.2%	26.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	354 405	354 405	93 564	26.4%	36 682	10.4%	52 611	14.8%	182 858	51.6%	53 330	40.2%	(1.3%)
Governance and Administration	4 616	4 616	1 009	21.9%	1 655	35.8%	1 051	22.8%	3 714	80.5%	-	10.3%	(100.0%)
Executive & Council	1 000	1 000	915	91.5%	15	1.5%	110	11.0%	1 040	104.0%	-	-	(100.0%)
Budget & Treasury Office	210	210	94	44.7%	58	27.5%	(4)	(1.7%)	148	70.5%	-	2.5%	(100.0%)
Corporate Services	3 406	3 406	-	-	1 582	46.5%	944	27.7%	2 526	74.2%	-	44.5%	(100.0%)
Community and Public Safety	2 800	2 800	2 153	76.9%	-	-	-	-	2 153	76.9%	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 800	2 800	2 153	76.9%	-	-	-	-	2 153	76.9%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	86 180	86 180	38 893	45.1%	6 317	7.3%	17 465	20.3%	62 675	72.7%	8 214	52.2%	112.6%
Planning and Development	32 274	32 274	10 398	32.2%	3 328	10.3%	4 839	15.0%	18 565	57.5%	1 134	42.4%	326.9%
Road Transport	52 825	52 825	28 495	53.9%	2 990	5.7%	12 626	23.9%	44 110	83.5%	7 080	58.7%	78.3%
Environmental Protection	1 080	1 080	-	-	-	-	-	-	-	-	-	-	-
Trading Services	260 809	260 809	51 509	19.7%	28 711	11.0%	34 095	13.1%	114 315	43.8%	45 116	37.7%	(24.4%)
Electricity	18 615	18 615	291	1.6%	1 774	9.5%	5 902	31.7%	7 967	42.8%	3 610	35.9%	63.5%
Water	204 494	204 494	49 465	24.2%	25 226	12.3%	20 282	9.9%	94 973	46.4%	39 906	37.1%	(49.2%)
Waste Water Management	30 800	30 800	740	2.4%	1 710	5.6%	7 911	25.7%	10 362	33.6%	1 601	52.6%	394.2%
Waste Management	6 900	6 900	1 012	14.7%	-	-	-	-	1 012	14.7%	-	.6%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	996 740	996 740	445 758	44.7%	421 675	42.3%	306 833	30.8%	1 174 266	117.8%	301 799	100.0%	1.7%
Property rates, penalties and collection charges	64 606	64 606	19 143	29.6%	13 946	21.6%	16 157	25.0%	49 246	76.2%	12 834	79.9%	25.9%
Service charges	109 868	109 868	24 012	21.9%	30 111	27.4%	32 745	29.8%	86 868	79.1%	28 425	70.9%	15.2%
Other revenue	30 404	30 404	107 427	353.3%	120 616	396.7%	44 582	146.6%	272 625	896.7%	42 656	433.2%	4.5%
Government - operating	460 207	460 207	189 641	41.2%	149 816	32.6%	114 309	24.8%	453 766	98.6%	107 187	98.3%	6.6%
Government - capital	324 571	324 571	104 615	32.2%	107 186	33.0%	98 336	30.3%	310 137	95.6%	110 288	88.8%	(10.8%)
Interest	7 085	7 085	920	13.0%	-	-	704	9.9%	1 624	22.9%	409	55.9%	72.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(621 941)	(621 941)	(294 559)	47.4%	(296 052)	47.6%	(182 015)	29.3%	(772 627)	124.2%	(191 073)	135.0%	(4.7%)
Suppliers and employees	(621 237)	(621 237)	(294 262)	47.4%	(295 934)	47.6%	(180 908)	29.1%	(771 104)	124.1%	(190 510)	134.8%	(5.0%)
Finance charges	(469)	(469)	(297)	63.3%	(119)	25.3%	(1 107)	236.0%	(1 523)	324.6%	(563)	348.5%	96.8%
Transfers and grants	(235)	(235)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	374 800	374 800	151 199	40.3%	125 622	33.5%	124 818	33.3%	401 639	107.2%	110 726	52.7%	12.7%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(354 405)	(354 405)	(97 490)	27.5%	(51 428)	14.5%	(60 687)	17.1%	(209 605)	59.1%	(70 982)	46.7%	(14.5%)
Capital assets	(354 405)	(354 405)	(97 490)	27.5%	(51 428)	14.5%	(60 687)	17.1%	(209 605)	59.1%	(70 982)	46.7%	(14.5%)
Net Cash from/(used) Investing Activities	(354 405)	(354 405)	(97 490)	27.5%	(51 428)	14.5%	(60 687)	17.1%	(209 605)	59.1%	(70 982)	46.7%	(14.5%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(291)	(291)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(291)	(291)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(291)	(291)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	20 103	20 103	53 709	267.2%	74 194	369.1%	64 130	319.0%	192 034	955.2%	39 744	203.0%	61.4%
Cash/cash equivalents at the year begin:	54 877	54 877	58 209	106.1%	111 919	203.9%	186 113	339.1%	58 209	106.1%	27 695	87.7%	572.0%
Cash/cash equivalents at the year end:	74 980	74 980	111 919	149.3%	186 113	248.2%	250 243	333.7%	250 243	333.7%	67 439	122.9%	271.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 324	26.7%	433	8.7%	329	6.6%	2 880	58.0%	4 967	3.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 826	61.7%	947	10.0%	615	6.5%	2 062	21.8%	9 450	5.7%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 342	5.0%	5 297	4.1%	3 865	3.0%	112 579	87.9%	128 083	77.4%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	330	28.8%	129	11.3%	79	6.9%	609	53.0%	1 147	.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	369	33.1%	125	11.2%	79	7.0%	544	48.7%	1 117	.7%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 148	6.7%	1 271	7.4%	1 093	6.3%	13 744	79.7%	17 256	10.4%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	419	11.9%	233	6.6%	163	4.6%	2 705	76.9%	3 520	2.1%	-	-	-
Total By Income Source	15 757	9.5%	8 436	5.1%	6 223	3.8%	135 124	81.6%	165 540	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	3 152	6.4%	2 338	4.7%	2 236	4.5%	41 702	84.4%	49 428	29.9%	-	-	-
Commercial	7 602	8.4%	3 860	4.3%	2 259	2.5%	76 378	84.8%	90 099	54.4%	-	-	-
Households	4 992	23.1%	2 045	9.4%	1 544	7.1%	13 074	60.4%	21 655	13.1%	-	-	-
Other	11	.3%	194	4.4%	184	4.2%	3 970	91.1%	4 358	2.6%	-	-	-
Total By Customer Group	15 757	9.5%	8 436	5.1%	6 223	3.8%	135 124	81.6%	165 540	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	3 698	100.0%	-	-	-	-	-	-	3 698	8.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3 114	100.0%	-	-	-	-	-	-	3 114	7.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 120	40.5%	2 313	6.6%	12	-	18 382	52.8%	34 826	83.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	20 932	50.3%	2 313	5.6%	12	-	18 382	44.1%	41 639	100.0%

Contact Details

Municipal Manager	Mr M D Ngwenya	013 790 0245
Financial Manager	Mr SZ Matsaba (ACFO)	013 790 0386

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: BUSHBUCKRIDGE (MP325)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	961 605	980 047	439 523	45.7%	241 096	25.1%	237 664	24.3%	918 283	93.7%	183 634	90.9%	29.4%
Property rates	180 000	180 000	132 250	73.5%	18 450	10.2%	(2 890)	(1.6%)	147 810	82.1%	13 717	94.8%	(121.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	44 248	51 667	3 346	7.6%	15 773	35.6%	5 051	9.8%	24 169	46.8%	6 789	43.0%	(25.6%)
Service charges - sanitation revenue	3 223	3 223	263	8.2%	812	25.2%	1 047	32.5%	2 122	65.8%	1 359	99.0%	(23.0%)
Service charges - refuse revenue	6 492	7 992	562	8.7%	1 700	26.2%	581	7.3%	2 844	35.6%	2 126	69.6%	(72.7%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 018	1 218	17	1.7%	221	21.7%	396	32.5%	634	52.1%	333	55.0%	18.9%
Interest earned - external investments	11 893	13 893	2 905	24.4%	2 932	24.7%	3 381	24.3%	9 218	66.4%	2 862	83.7%	18.1%
Interest earned - outstanding debtors	26 000	34 000	17 858	68.7%	-	-	58 892	173.2%	76 750	225.7%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 625	18 315	1	-	54	2.1%	5 920	32.3%	5 974	32.6%	128	5.2%	4 529.5%
Licences and permits	17 767	10 927	7 664	43.1%	(612)	(3.4%)	(2 539)	(23.2%)	4 513	41.3%	6 879	105.7%	(136.9%)
Agency services	9 550	-	-	-	3 525	36.9%	3 580	-	7 104	-	-	-	(100.0%)
Transfers recognised - operational	654 266	652 888	272 463	41.6%	197 467	30.2%	162 958	25.0%	632 888	96.9%	148 396	96.0%	9.8%
Other own revenue	3 998	5 398	2 125	53.1%	774	19.4%	1 288	23.9%	4 187	77.6%	1 025	75.1%	25.7%
Gains on disposal of PPE	525	525	70	13.3%	-	-	-	-	70	13.3%	20	4.1%	(100.0%)
Operating Expenditure	879 460	972 069	144 201	16.4%	290 494	33.0%	203 464	20.9%	638 159	65.6%	207 961	72.7%	(2.2%)
Employee related costs	338 150	358 361	85 145	25.2%	103 957	30.7%	85 988	24.0%	275 090	76.8%	75 004	75.0%	14.6%
Remuneration of councillors	31 841	28 000	4 090	12.8%	3 986	12.5%	6 267	22.4%	14 343	51.2%	6 805	71.2%	(7.9%)
Debt impairment	83 000	113 000	-	-	41 500	50.0%	-	-	41 500	36.7%	-	50.0%	-
Depreciation and asset impairment	45 150	70 150	-	-	22 575	50.0%	-	-	22 575	32.2%	-	50.0%	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	185 000	215 000	25 332	13.7%	71 225	38.5%	70 008	32.6%	166 564	77.5%	74 333	112.0%	(5.8%)
Other Materials	44 485	41 834	6 398	14.4%	9 882	22.2%	7 511	18.0%	23 791	56.9%	18 394	49.9%	(59.2%)
Contracted services	42 271	41 769	9 846	23.3%	13 112	31.0%	14 964	35.8%	37 922	90.8%	9 542	61.8%	56.8%
Transfers and grants	11 120	13 020	3 214	28.9%	4 899	44.1%	5 544	42.6%	13 657	104.9%	8 122	99.5%	(31.7%)
Other expenditure	98 443	90 935	10 176	10.3%	19 359	19.7%	13 181	14.5%	42 716	47.0%	15 761	46.6%	(16.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	82 144	7 977	295 322		(49 398)		34 200		280 124		(24 326)		
Transfers recognised - capital	655 073	618 073	183 002	27.9%	325 416	49.7%	124 355	20.1%	632 773	102.4%	147 698	89.9%	(15.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	737 217	626 050	478 324		276 018		158 555		912 897		123 372		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	737 217	626 050	478 324		276 018		158 555		912 897		123 372		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	737 217	626 050	478 324		276 018		158 555		912 897		123 372		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	737 217	626 050	478 324		276 018		158 555		912 897		123 372		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	704 634	626 045	162 471	23.1%	154 827	22.0%	55 746	8.9%	373 044	59.6%	203 581	64.9%	(72.6%)
National Government	704 634	626 045	162 471	23.1%	154 827	22.0%	55 746	8.9%	373 044	59.6%	203 581	65.4%	(72.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	704 634	626 045	162 471	23.1%	154 827	22.0%	55 746	8.9%	373 044	59.6%	203 581	64.9%	(72.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	704 634	626 045	162 471	23.1%	154 827	22.0%	55 746	8.9%	373 044	59.6%	203 581	64.9%	(72.6%)
Governance and Administration	19 250	13 650	1 255	6.5%	1 639	8.5%	4 756	34.8%	7 650	56.0%	29	8.1%	16 136.8%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	19 250	13 650	1 255	6.5%	1 639	8.5%	4 756	34.8%	7 650	56.0%	29	8.1%	16 136.8%
Community and Public Safety	21 450	120	525	2.4%	801	3.7%	6 722	5 601.9%	8 048	6 706.5%	883	18.6%	661.5%
Community & Social Services	9 950	120	525	5.3%	801	8.0%	6 722	5 601.9%	8 048	6 706.5%	883	91.3%	661.5%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	45.9%	-
Public Safety	1 800	-	-	-	-	-	-	-	-	-	-	-	-
Housing	9 700	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	101 800	138 705	56 756	55.8%	16 631	16.3%	13 001	9.4%	86 389	62.3%	48 130	62.9%	(73.0%)
Planning and Development	24 450	20 550	3 523	14.4%	5 550	22.7%	423	2.1%	9 496	46.2%	1 180	24.2%	(64.2%)
Road Transport	77 350	118 155	53 233	68.8%	11 082	14.3%	12 578	10.6%	76 893	65.1%	46 950	70.3%	(73.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	562 134	473 570	103 935	18.5%	135 756	24.2%	31 266	6.6%	270 957	57.2%	154 538	74.7%	(79.8%)
Electricity	24 198	5 000	3 815	15.8%	2 521	10.4%	1 777	35.5%	8 112	162.2%	2 108	19.2%	(15.7%)
Water	473 236	438 070	94 695	20.0%	127 315	26.9%	27 941	6.4%	249 950	57.1%	152 430	81.3%	(81.7%)
Waste Water Management	60 200	27 200	5 426	9.0%	5 920	9.8%	1 548	5.7%	12 894	47.4%	-	57.6%	(100.0%)
Waste Management	4 500	3 300	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	1 454 590	1 246 203	491 950	33.8%	464 053	31.9%	365 628	29.3%	1 321 632	106.1%	312 006	106.9%	17.2%
Property rates, penalties and collection charges	54 000	20 793	5 902	10.9%	1 853	3.4%	7 289	35.1%	15 044	72.4%	1 381	29.2%	427.8%
Service charges	18 401	7 908	13	.1%	493	2.7%	110	1.4%	616	7.8%	3 304	37.9%	(96.7%)
Other revenue	34 957	33 356	9 807	28.1%	5 286	15.1%	8 644	25.9%	23 737	71.2%	8 365	65.2%	3.3%
Government - operating	654 266	635 710	272 463	41.6%	195 766	29.9%	162 958	25.6%	631 187	99.3%	148 396	118.3%	9.8%
Government - capital	655 073	518 065	183 002	27.9%	258 416	39.4%	124 355	24.0%	565 773	109.2%	147 698	110.5%	(15.8%)
Interest	37 893	30 371	20 763	54.8%	2 239	5.9%	62 273	205.0%	85 274	280.8%	2 862	57.0%	2 076.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(751 310)	(712 544)	(199 255)	26.5%	(188 020)	25.0%	(204 085)	28.6%	(591 359)	83.0%	(266 422)	74.0%	(23.4%)
Suppliers and employees	(739 583)	(702 870)	(199 255)	26.9%	(184 727)	25.0%	(198 541)	28.2%	(582 522)	82.9%	(255 485)	73.1%	(22.3%)
Finance charges	(606)	1	-	-	-	-	-	-	-	-	(16)	2.7%	(100.0%)
Transfers and grants	(11 120)	(9 675)	-	-	(3 293)	29.6%	(5 544)	57.3%	(8 837)	91.3%	(10 921)	111.6%	(49.2%)
Net Cash from/(used) Operating Activities	703 281	533 659	292 695	41.6%	276 033	39.2%	161 544	30.3%	730 272	136.8%	45 584	219.8%	254.4%
Cash Flow from Investing Activities													
Receipts	525	1	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	525	1	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(739 839)	(669 086)	(99 080)	13.4%	(188 110)	25.4%	(41 109)	6.1%	(328 300)	49.1%	(176 358)	71.3%	(76.7%)
Capital assets	(739 839)	(669 086)	(99 080)	13.4%	(188 110)	25.4%	(41 109)	6.1%	(328 300)	49.1%	(176 358)	71.3%	(76.7%)
Net Cash from/(used) Investing Activities	(739 314)	(669 086)	(99 080)	13.4%	(188 110)	25.4%	(41 109)	6.1%	(328 300)	49.1%	(176 358)	71.3%	(76.7%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(36 034)	(135 426)	193 615	(537.3%)	87 923	(244.0%)	120 434	(88.9%)	401 973	(296.8%)	(130 774)	(40.6%)	(192.1%)
Cash/cash equivalents at the year begin:	125 000	135 583	142 729	114.2%	336 344	269.1%	424 267	312.9%	142 729	105.3%	486 702	12 342.2%	(12.8%)
Cash/cash equivalents at the year end:	88 966	156	336 344	378.1%	424 267	476.9%	544 702	348 404.0%	544 702	348 404.0%	355 929	(101.9%)	53.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 085	.8%	1 742	1.2%	1 549	1.1%	136 691	96.9%	141 066	11.9%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 742	.8%	48 468	6.6%	4 438	.6%	674 015	92.0%	732 662	62.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	143	1.1%	300	2.3%	295	2.2%	12 565	94.5%	13 302	1.1%	-	-	-
Receivables from Exchange Transactions - Waste Management	618	1.6%	622	1.6%	619	1.6%	35 916	95.1%	37 774	3.2%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	54	14.4%	54	14.4%	54	14.4%	212	56.8%	374	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	9 672	4.3%	217 181	95.7%	226 853	19.2%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	4	-	4	-	28 608	100.0%	28 616	2.4%	-	-	-
Total By Income Source	7 641	.6%	51 189	4.3%	16 631	1.4%	1 105 187	93.6%	1 180 648	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	45	.3%	50	.3%	206	1.2%	17 182	98.3%	17 483	1.5%	-	-	-
Commercial	2 559	1.9%	2 617	2.0%	3 501	2.7%	122 661	93.4%	131 338	11.1%	-	-	-
Households	196	1.1%	217	1.2%	373	2.0%	17 657	95.7%	18 444	1.6%	-	-	-
Other	4 840	.5%	48 305	4.8%	12 551	1.2%	947 687	93.5%	1 013 383	85.8%	-	-	-
Total By Customer Group	7 641	.6%	51 189	4.3%	16 631	1.4%	1 105 187	93.6%	1 180 648	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	(2 631)	(23.9%)	1 715	15.6%	1 667	15.1%	10 270	93.2%	11 021	2.9%
Bulk Water	-	-	41 763	15.9%	-	-	220 590	84.1%	262 352	69.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(25 019)	(24.2%)	6 444	6.2%	9 729	9.4%	112 138	108.6%	103 292	27.4%
Auditor-General	(1 057)	24 756.0%	74	(1 722.4%)	979	(22 933.7%)	-	-	(4)	-
Other	-	-	-	-	-	-	-	-	-	-
Total	(28 707)	(7.6%)	49 995	13.3%	12 374	3.3%	342 998	91.1%	376 661	100.0%

Contact Details

Municipal Manager	Mr C Lisa	013 799 1842
Financial Manager	Mrs C Nkuna	013 799 1889

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: CITY OF MBOMBELA (MP326)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	2 625 428	2 206 672	645 252	24.6%	303 926	11.6%	624 119	28.3%	1 573 297	71.3%	-	-	(100.0%)
Property rates	427 805	403 218	115 480	27.0%	57 739	13.5%	103 699	25.7%	276 918	68.7%	-	-	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	933 229	841 261	199 046	21.3%	128 857	13.8%	205 482	24.4%	533 384	63.4%	-	-	(100.0%)
Service charges - water revenue	91 244	74 585	18 396	20.2%	14 500	15.9%	22 169	29.7%	55 065	73.8%	-	-	(100.0%)
Service charges - sanitation revenue	20 565	23 683	5 040	24.5%	5 214	25.4%	6 631	28.0%	16 885	71.3%	-	-	(100.0%)
Service charges - refuse revenue	100 348	89 911	23 907	23.8%	15 194	15.1%	23 161	25.8%	62 262	69.2%	-	-	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	28 855	18 185	3 558	12.3%	(518)	(1.8%)	6 114	33.6%	9 153	50.3%	-	-	(100.0%)
Interest earned - external investments	9 735	7 682	410	4.2%	154	1.6%	470	6.1%	1 035	13.5%	-	-	(100.0%)
Interest earned - outstanding debtors	13 690	19 650	7 147	52.2%	1 484	10.8%	7 182	36.5%	15 813	80.5%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	32 740	24 301	1 016	3.1%	559	1.7%	1 034	4.3%	2 609	10.7%	-	-	(100.0%)
Licences and permits	4 734	157 941	0	-	1	-	0	-	2	-	-	-	(100.0%)
Agency services	172 797	1 168	38 030	22.0%	13 846	8.0%	43 816	3 749.8%	95 691	8 189.5%	-	-	(100.0%)
Transfers recognised - operational	707 415	472 860	222 917	31.5%	66 677	9.4%	197 372	41.7%	486 966	103.0%	-	-	(100.0%)
Other own revenue	82 271	72 227	10 304	12.5%	219	.3%	6 990	9.7%	17 514	24.2%	-	-	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 675 595	2 403 491	537 906	20.1%	466 915	17.5%	646 086	26.9%	1 650 907	68.7%	-	-	(100.0%)
Employee related costs	664 987	610 408	173 141	26.0%	105 125	15.8%	181 868	29.8%	460 134	75.4%	-	-	(100.0%)
Remuneration of councillors	38 920	33 466	8 673	22.3%	5 295	13.6%	9 000	26.9%	22 968	68.6%	-	-	(100.0%)
Debt impairment	96 169	81 288	15 023	15.6%	18 788	19.5%	20 287	25.0%	54 097	66.6%	-	-	(100.0%)
Depreciation and asset impairment	257 872	219 424	55 724	21.6%	44 014	17.1%	59 843	27.3%	159 581	72.7%	-	-	(100.0%)
Finance charges	47 393	30 220	10 067	21.2%	715	1.5%	9 202	30.4%	19 984	66.1%	-	-	(100.0%)
Bulk purchases	640 974	475 776	114 721	17.9%	44 595	7.0%	207 115	43.5%	366 431	77.0%	-	-	(100.0%)
Other Materials	50 982	52 891	6 521	12.8%	8 012	15.7%	9 959	18.8%	24 493	46.3%	-	-	(100.0%)
Contracted services	406 903	558 394	84 943	20.9%	108 852	26.8%	116 967	20.9%	310 762	55.7%	-	-	(100.0%)
Transfers and grants	188 453	41 786	3 156	1.7%	7 723	4.1%	15 825	37.9%	26 703	63.9%	-	-	(100.0%)
Other expenditure	282 941	299 839	65 938	23.3%	123 796	43.8%	16 019	5.3%	205 753	68.6%	-	-	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(50 167)	(196 819)	107 346		(162 989)		(21 966)		(77 609)		-		
Transfers recognised - capital	581 285	713 503	8 194	1.4%	42 940	7.4%	13 976	2.0%	65 110	9.1%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	531 118	516 684	115 540		(120 049)		(7 990)		(12 499)		-		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	531 118	516 684	115 540		(120 049)		(7 990)		(12 499)		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	531 118	516 684	115 540		(120 049)		(7 990)		(12 499)		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	531 118	516 684	115 540		(120 049)		(7 990)		(12 499)		-		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	751 719	741 424	75 546	10.0%	214 503	28.5%	84 429	11.4%	374 478	50.5%	-	-	(100.0%)
National Government	605 106	580 026	66 002	10.9%	173 808	28.7%	72 902	12.6%	312 712	53.9%	-	-	(100.0%)
Provincial Government	-	24 259	-	-	5 656	-	-	-	5 656	23.3%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	605 106	604 286	66 002	10.9%	179 464	29.7%	72 902	12.1%	318 367	52.7%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	136 190	130 716	9 544	7.0%	34 841	25.6%	11 528	8.8%	55 913	42.8%	-	-	(100.0%)
Public contributions and donations	10 423	6 422	-	-	198	1.9%	-	-	198	3.1%	-	-	-
Capital Expenditure Standard Classification	751 719	741 424	75 546	10.0%	214 503	28.5%	84 429	11.4%	374 478	50.5%	-	-	(100.0%)
Governance and Administration	29 411	57 212	271	.9%	10 515	35.8%	2 197	3.8%	12 983	22.7%	-	-	(100.0%)
Executive & Council	9 468	19 057	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	11 974	20 344	-	-	4 910	41.0%	-	-	4 910	24.1%	-	-	-
Corporate Services	7 969	17 811	271	3.4%	5 605	70.3%	2 197	12.3%	8 074	45.3%	-	-	(100.0%)
Community and Public Safety	31 107	23 614	2 781	8.9%	9 687	31.1%	1 921	8.1%	14 388	60.9%	-	-	(100.0%)
Community & Social Services	9 091	7 985	-	-	7 773	85.5%	40	.5%	7 813	97.8%	-	-	(100.0%)
Sport And Recreation	10 026	10 026	239	2.4%	1 166	11.6%	1 100	11.0%	2 505	25.0%	-	-	(100.0%)
Public Safety	9 990	5 603	2 542	25.4%	749	7.5%	781	13.9%	4 071	72.7%	-	-	(100.0%)
Housing	2 000	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	348 437	292 422	52 638	15.1%	120 153	34.5%	59 786	20.4%	232 576	79.5%	-	-	(100.0%)
Planning and Development	14 689	14 835	12 379	84.3%	31 385	213.7%	14 243	96.0%	58 007	391.0%	-	-	(100.0%)
Road Transport	333 748	277 588	40 259	12.1%	88 768	26.6%	45 543	16.4%	174 569	62.9%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	342 505	367 916	19 856	5.8%	73 500	21.5%	20 526	5.6%	113 883	31.0%	-	-	(100.0%)
Electricity	33 593	47 724	7 220	21.5%	20 969	62.4%	2 820	5.9%	31 009	65.0%	-	-	(100.0%)
Water	259 388	273 151	11 504	4.4%	46 487	17.9%	14 260	5.2%	72 251	26.5%	-	-	(100.0%)
Waste Water Management	41 875	39 390	757	1.8%	5 632	13.5%	3 374	8.6%	9 762	24.8%	-	-	(100.0%)
Waste Management	7 650	7 650	376	4.9%	413	5.4%	72	.9%	860	11.2%	-	-	(100.0%)
Other	260	260	-	-	647	249.0%	-	-	647	249.0%	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	3 128 629	2 838 887	511 563	16.4%	726 819	23.2%	778 646	27.4%	2 017 028	71.0%	-	-	(100.0%)
Property rates, penalties and collection charges	407 975	377 925	96 522	23.7%	104 123	25.5%	114 439	30.3%	315 084	83.4%	-	-	(100.0%)
Service charges	1 099 952	990 718	97 198	8.8%	194 472	17.7%	228 145	23.0%	519 815	52.5%	-	-	(100.0%)
Other revenue	307 690	257 325	24 322	7.9%	34 762	11.3%	48 102	18.7%	107 186	41.7%	-	-	(100.0%)
Government - operating	707 415	475 524	143 677	20.3%	142 399	20.1%	144 711	30.4%	430 787	90.6%	-	-	(100.0%)
Government - capital	582 171	710 063	149 775	25.7%	250 942	43.1%	243 008	34.2%	643 725	90.7%	-	-	(100.0%)
Interest	23 425	27 332	69	.3%	120	.5%	241	.9%	430	1.6%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 303 871)	(2 067 555)	(408 165)	17.7%	(501 782)	21.8%	(666 794)	32.3%	(1 576 741)	76.3%	-	-	(100.0%)
Suppliers and employees	(2 084 708)	(2 002 815)	(407 580)	19.6%	(498 701)	23.9%	(647 014)	32.3%	(1 553 294)	77.6%	-	-	(100.0%)
Finance charges	(30 710)	(30 720)	(555)	1.8%	(1 399)	4.6%	(18 025)	58.7%	(19 979)	65.0%	-	-	(100.0%)
Transfers and grants	(188 453)	(34 020)	(31)	-	(1 682)	.9%	(1 755)	5.2%	(3 468)	10.2%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	824 758	771 332	103 398	12.5%	225 037	27.3%	111 852	14.5%	440 287	57.1%	-	-	(100.0%)
Cash Flow from Investing Activities													
Receipts	126 936	18 786	-	-	27	-	-	-	27	.1%	-	-	-
Proceeds on disposal of PPE	-	-	-	-	27	-	-	-	27	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	126 936	126 936	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(108 150)	-	-	-	-	-	-	-	-	-	-	-
Payments	(727 898)	(741 424)	(53 864)	7.4%	(198 387)	27.3%	(69 890)	9.4%	(322 141)	43.4%	-	-	(100.0%)
Capital assets	(727 898)	(741 424)	(53 864)	7.4%	(198 387)	27.3%	(69 890)	9.4%	(322 141)	43.4%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(600 962)	(722 637)	(53 864)	9.0%	(198 360)	33.0%	(69 890)	9.7%	(322 114)	44.6%	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(22 361)	(22 361)	(2 222)	9.9%	(2 014)	9.0%	(8 619)	38.5%	(12 855)	57.5%	-	-	(100.0%)
Repayment of borrowing	(22 361)	(22 361)	(2 222)	9.9%	(2 014)	9.0%	(8 619)	38.5%	(12 855)	57.5%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(22 361)	(22 361)	(2 222)	9.9%	(2 014)	9.0%	(8 619)	38.5%	(12 855)	57.5%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	201 435	26 333	47 311	23.5%	24 663	12.2%	33 344	126.6%	105 318	399.9%	-	-	(100.0%)
Cash/cash equivalents at the year begin:	172 832	66 806	19 725	11.4%	67 036	38.8%	91 699	137.3%	19 725	29.5%	-	-	(100.0%)
Cash/cash equivalents at the year end:	374 267	93 139	67 036	17.9%	91 699	24.5%	125 043	134.3%	125 043	134.3%	-	-	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	8 488	13.0%	41	.1%	3 941	6.0%	52 738	80.9%	65 208	13.7%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	48 696	57.3%	468	.6%	9 697	11.4%	26 112	30.7%	84 973	17.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	23 792	15.9%	281	.2%	8 648	5.8%	117 207	78.2%	149 927	31.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 167	9.8%	23	.1%	1 352	6.1%	18 588	84.0%	22 130	4.6%	-	-	-
Receivables from Exchange Transactions - Waste Management	6 397	9.9%	47	.1%	3 213	5.0%	54 999	85.1%	64 656	13.6%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	338	5.3%	-	-	275	4.3%	5 783	90.4%	6 396	1.3%	-	-	-
Interest on Arrear Debtor Accounts	2 613	5.8%	3	-	2 448	5.5%	39 662	88.7%	44 726	9.4%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 382	6.2%	145	.4%	1 774	4.6%	34 279	88.9%	38 579	8.1%	-	-	-
Total By Income Source	94 872	19.9%	1 007	.2%	31 349	6.6%	349 370	73.3%	476 597	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	6 684	13.0%	107	.2%	5 162	10.0%	39 624	76.8%	51 577	10.8%	-	-	-
Commercial	27 006	33.4%	33	-	6 128	7.6%	47 774	59.0%	80 941	17.0%	-	-	-
Households	60 721	17.9%	865	.3%	19 753	5.8%	257 192	76.0%	338 530	71.0%	-	-	-
Other	461	8.3%	1	-	306	5.5%	4 780	86.1%	5 549	1.2%	-	-	-
Total By Customer Group	94 872	19.9%	1 007	.2%	31 349	6.6%	349 370	73.3%	476 597	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	1 361	100.0%	1 361	.8%
Bulk Water	708	1.2%	2 812	4.7%	1 607	2.7%	54 506	91.4%	59 634	33.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	967	22.1%	668	15.3%	79	1.8%	2 653	60.8%	4 368	2.4%
Auditor-General	-	-	-	-	-	-	2	100.0%	2	-
Other	9 574	8.3%	13 512	11.7%	8 889	7.7%	83 477	72.3%	115 452	63.9%
Total	11 249	6.2%	16 992	9.4%	10 576	5.8%	142 000	78.5%	180 817	100.0%

Contact Details

Municipal Manager	Mr Noko Seanego	013 759 2041
Financial Manager	Mr Oupa Mokoena	013 759 9060

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EHLANZENI (DC32)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	234 433	234 433	96 412	41.1%	75 339	32.1%	56 196	24.0%	227 947	97.2%	56 015	98.7%	.3%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	388	388	31	8.0%	46	11.8%	6	1.5%	83	21.3%	4	22.2%	57.5%
Interest earned - external investments	6 590	6 590	1 813	27.5%	1 289	19.6%	665	10.1%	3 767	57.2%	1 515	92.9%	(56.1%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	226 475	226 475	94 427	41.7%	73 887	32.6%	55 415	24.5%	223 729	98.8%	54 360	99.4%	1.9%
Other own revenue	980	980	141	14.4%	117	12.0%	111	11.3%	369	37.6%	137	41.2%	(19.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	209 928	209 928	38 227	18.2%	52 414	25.0%	38 654	18.4%	129 295	61.6%	37 440	60.3%	3.2%
Employee related costs	103 354	103 354	22 775	22.0%	23 729	23.0%	23 528	22.8%	70 032	67.8%	22 168	65.8%	6.1%
Remuneration of councillors	15 851	15 851	3 456	21.8%	3 516	22.2%	3 682	23.2%	10 654	67.2%	4 078	72.1%	(9.7%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 595	10 595	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	0	-	10 684	-	0	-	10 684	-	1	-	(99.2%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	80 128	80 128	11 997	15.0%	14 485	18.1%	11 443	14.3%	37 925	47.3%	11 192	43.2%	2.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	24 505	24 505	58 185		22 925		17 542		98 652		18 575		
Transfers recognised - capital	1 958	1 958	-	-	-	-	-	-	-	-	-	100.0%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	26 463	26 463	58 185		22 925		17 542		98 652		18 575		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	26 463	26 463	58 185		22 925		17 542		98 652		18 575		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	26 463	26 463	58 185		22 925		17 542		98 652		18 575		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	26 463	26 463	58 185		22 925		17 542		98 652		18 575		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	37 058	37 058	3 427	9.2%	6 584	17.8%	8 911	24.0%	18 923	51.1%	7 366	50.4%	21.0%
National Government	-	-	-	-	-	-	4 945	-	4 945	-	334	65.6%	1 378.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	4 945	-	4 945	-	334	65.6%	1 378.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	37 058	37 058	3 427	9.2%	6 584	17.8%	3 966	10.7%	13 977	37.7%	7 032	48.9%	(43.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	37 058	37 058	3 427	9.2%	6 584	17.8%	8 911	24.0%	18 923	51.1%	7 366	50.4%	21.0%
Governance and Administration	14 200	14 200	1 013	7.1%	3 641	25.6%	1 083	7.6%	5 738	40.4%	1 667	65.4%	(35.0%)
Executive & Council	2 300	2 300	-	-	-	-	-	-	-	-	82	239.2%	(100.0%)
Budget & Treasury Office	9 800	9 800	105	1.1%	3 641	37.2%	910	9.3%	4 657	47.5%	1 585	53.4%	(42.6%)
Corporate Services	2 100	2 100	908	43.3%	-	-	173	8.3%	1 082	51.5%	-	127.0%	(100.0%)
Community and Public Safety	7 200	7 200	113	1.6%	2 489	34.6%	361	5.0%	2 963	41.1%	171	22.0%	110.9%
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	4 900	4 900	-	-	2 355	48.1%	-	-	2 355	48.1%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	2 300	2 300	113	4.9%	134	5.8%	361	15.7%	608	26.4%	171	22.0%	110.9%
Economic and Environmental Services	15 658	15 658	2 301	14.7%	454	2.9%	7 467	47.7%	10 222	65.3%	5 528	45.3%	35.1%
Planning and Development	15 658	15 658	2 301	14.7%	454	2.9%	7 467	47.7%	10 222	65.3%	5 528	45.3%	35.1%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	234 801	234 801	96 412	41.1%	75 339	32.1%	56 196	23.9%	227 947	97.1%	56 015	89.5%	.3%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	1 238	1 238	172	13.9%	163	13.2%	116	9.4%	451	36.5%	140	37.4%	(17.1%)
Government - operating	226 475	226 475	94 427	41.7%	73 887	32.6%	55 415	24.5%	223 729	98.8%	54 360	99.4%	1.9%
Government - capital	1 958	1 958	-	-	-	-	-	-	-	-	-	7.4%	-
Interest	5 000	5 000	1 813	36.3%	1 289	25.8%	665	13.3%	3 767	75.3%	1 515	92.9%	(56.1%)
Dividends	130	130	-	-	-	-	-	-	-	-	-	-	-
Payments	(177 939)	(177 939)	(38 227)	21.5%	(52 414)	29.5%	(38 654)	21.7%	(129 295)	72.7%	(37 440)	65.4%	3.2%
Suppliers and employees	(177 939)	(177 939)	(38 227)	21.5%	(41 730)	23.5%	(38 654)	21.7%	(118 611)	66.7%	(37 439)	68.4%	3.2%
Finance charges	-	-	(0)	-	(10 684)	-	(0)	-	(10 684)	-	(1)	49.6%	(99.5%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	56 862	56 862	58 185	102.3%	22 925	40.3%	17 542	30.9%	98 652	173.5%	18 575	178.0%	(5.6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(37 058)	(37 058)	(3 427)	9.2%	(6 584)	17.8%	(8 911)	24.0%	(18 923)	51.1%	(7 346)	-	21.3%
Capital assets	(37 058)	(37 058)	(3 427)	9.2%	(6 584)	17.8%	(8 911)	24.0%	(18 923)	51.1%	(7 346)	-	21.3%
Net Cash from/(used) Investing Activities	(37 058)	(37 058)	(3 427)	9.2%	(6 584)	17.8%	(8 911)	24.0%	(18 923)	51.1%	(7 346)	-	21.3%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(19 092)	(19 092)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(19 092)	(19 092)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(19 092)	(19 092)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	712	712	54 758	7 692.4%	16 341	2 295.5%	8 631	1 212.5%	79 729	11 200.5%	11 229	154.1%	(23.1%)
Cash/cash equivalents at the year begin:	77 300	77 300	68 128	88.1%	122 886	159.0%	139 226	180.1%	68 128	88.1%	95 840	-	45.3%
Cash/cash equivalents at the year end:	78 012	78 012	122 886	157.5%	139 226	178.5%	147 857	189.5%	147 857	189.5%	107 069	197.1%	38.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5	100.0%	-	-	-	-	-	-	5	100.0%	-	-	-
Total By Income Source	5	100.0%	-	-	-	-	-	-	5	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5	100.0%	-	-	-	-	-	-	5	100.0%	-	-	-
Total By Customer Group	5	100.0%	-	-	-	-	-	-	5	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	332	100.0%	-	-	-	-	-	-	332	100.0%
Total	332	100.0%	-	-	-	-	-	-	332	100.0%

Contact Details

Municipal Manager	Mr H Shabangu	013 759 8655
Financial Manager	Mr W Khumalo	013 759 8512

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: JOE MOROLONG (NC451)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	161 508	161 508	65 766	40.7%	45 725	28.3%	5 936	3.7%	117 427	72.7%	61 999	106.5%	(90.4%)
Property rates	12 863	12 863	908	7.1%	335	2.6%	380	3.0%	1 622	12.6%	1 549	109.2%	(75.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	7 038	7 038	162	2.3%	402	5.7%	136	1.9%	700	9.9%	650	65.3%	(79.1%)
Service charges - water revenue	15 200	15 200	628	4.1%	1 699	11.2%	3 901	25.7%	6 228	41.0%	3 484	101.7%	12.0%
Service charges - sanitation revenue	1 650	1 650	532	32.3%	364	22.1%	355	21.5%	1 252	75.8%	499	76.1%	(28.8%)
Service charges - refuse revenue	920	920	307	33.4%	208	22.6%	205	22.3%	720	78.3%	287	76.6%	(28.5%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	93	93	126	136.0%	18	19.8%	30	32.4%	175	188.1%	19	69.8%	61.7%
Interest earned - external investments	-	-	285	-	267	-	306	-	858	-	168	146.1%	82.7%
Interest earned - outstanding debtors	50	50	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	120	120	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	122 361	122 361	54 220	44.3%	41 770	34.1%	-	-	95 991	78.4%	39 867	98.4%	(100.0%)
Other own revenue	1 212	1 212	8 597	709.1%	662	54.6%	623	51.4%	9 882	815.1%	15 478	267.7%	(96.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	160 945	160 945	41 799	26.0%	52 175	32.4%	27 812	17.3%	121 786	75.7%	37 242	63.3%	(25.3%)
Employee related costs	52 979	52 979	13 575	25.6%	15 780	29.8%	9 056	17.1%	38 410	72.5%	13 107	78.6%	(30.9%)
Remuneration of councillors	10 015	10 015	1 993	19.9%	2 291	22.9%	1 445	14.4%	5 728	57.2%	2 231	67.2%	(35.3%)
Debt impairment	3 053	3 053	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	943	943	45	4.8%	455	48.3%	53	5.7%	554	58.7%	57	69.3%	(7.0%)
Bulk purchases	12 085	12 085	3 755	31.1%	1 548	12.8%	2 159	17.9%	7 461	61.7%	3 115	85.5%	(30.7%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	22 585	22 585	6 361	28.2%	7 120	31.5%	3 086	13.7%	16 567	73.4%	1 153	32.3%	167.7%
Transfers and grants	4 938	4 938	1 474	29.9%	338	6.9%	928	18.8%	2 740	55.5%	911	42.3%	1.8%
Other expenditure	44 347	44 347	14 596	32.9%	24 643	55.6%	11 086	25.0%	50 325	113.5%	16 668	70.2%	(33.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	563	563	23 967		(6 450)		(21 876)		(4 359)		24 757		
Transfers recognised - capital	140 131	140 131	54 441	38.8%	70 387	50.2%	21 296	15.2%	146 124	104.3%	39 869	109.1%	(46.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	140 694	140 694	78 407		63 938		(580)		141 765		64 626		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	140 694	140 694	78 407		63 938		(580)		141 765		64 626		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	140 694	140 694	78 407		63 938		(580)		141 765		64 626		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	140 694	140 694	78 407		63 938		(580)		141 765		64 626		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	137 326	137 326	32 933	24.0%	48 577	35.4%	14 656	10.7%	96 166	70.0%	26 875	71.3%	(45.5%)
National Government	129 377	129 377	30 965	23.9%	39 786	30.8%	14 573	11.3%	85 324	65.9%	20 990	71.2%	(30.6%)
Provincial Government	-	-	139	-	34	-	-	-	173	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	129 377	129 377	31 104	24.0%	39 820	30.8%	14 573	11.3%	85 497	66.1%	20 990	71.3%	(30.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 949	7 949	82	1.0%	195	2.5%	82	1.0%	359	4.5%	65	31.9%	27.8%
Public contributions and donations	-	-	1 747	-	8 563	-	-	-	10 310	-	5 820	112.1%	(100.0%)
Capital Expenditure Standard Classification	137 326	137 326	32 933	24.0%	48 577	35.4%	14 656	10.7%	96 166	70.0%	26 875	71.3%	(45.5%)
Governance and Administration	2 720	2 720	82	3.0%	-	-	82	3.0%	164	6.0%	65	44.3%	27.8%
Executive & Council	40	40	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	150	150	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	2 530	2 530	82	3.2%	-	-	82	3.3%	164	6.5%	65	44.7%	27.8%
Community and Public Safety	12 031	12 031	139	1.2%	34	.3%	667	5.5%	840	7.0%	537	61.2%	24.1%
Community & Social Services	5 270	5 270	139	2.6%	34	.6%	667	12.7%	840	15.9%	537	83.9%	24.1%
Sport And Recreation	5 761	5 761	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 474	20 474	8 214	40.1%	8 654	42.3%	2 745	13.4%	19 612	95.8%	8 887	80.3%	(69.1%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	20 474	20 474	8 214	40.1%	8 654	42.3%	2 745	13.4%	19 612	95.8%	8 887	80.3%	(69.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	102 101	102 101	24 499	24.0%	39 889	39.1%	11 162	10.9%	75 550	74.0%	17 386	70.2%	(35.8%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	90 450	90 450	22 569	25.0%	34 341	38.0%	7 109	7.9%	64 019	70.8%	12 340	59.2%	(42.4%)
Waste Water Management	11 652	11 652	1 930	16.6%	5 548	47.6%	4 052	34.8%	11 531	99.0%	5 046	113.6%	(19.7%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	295 776	295 776	121 357	41.0%	114 040	38.6%	22 569	7.6%	257 966	87.2%	104 161	115.5%	(78.3%)
Property rates, penalties and collection charges	10 933	10 933	1 111	10.2%	313	2.9%	110	1.0%	1 534	14.0%	3 186	99.7%	(96.5%)
Service charges	21 087	21 087	2 723	12.9%	431	2.0%	527	2.5%	3 681	17.5%	5 818	89.9%	(90.9%)
Other revenue	1 221	1 221	8 577	702.4%	871	71.4%	330	27.0%	9 778	800.7%	15 501	295.2%	(97.9%)
Government - operating	122 361	122 361	55 222	45.1%	43 238	35.3%	-	-	98 460	80.5%	39 620	99.8%	(100.0%)
Government - capital	140 131	140 131	53 439	38.1%	68 920	49.2%	21 296	15.2%	143 655	102.5%	39 869	124.6%	(46.6%)
Interest	43	43	285	670.3%	267	628.6%	306	720.9%	858	2 019.8%	168	162.3%	82.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(137 738)	(137 738)	(107 380)	78.0%	(41 159)	29.9%	(41 153)	29.9%	(189 692)	137.7%	(6 442)	85.8%	538.8%
Suppliers and employees	(97 266)	(97 266)	(105 860)	108.8%	(40 365)	41.5%	(40 172)	41.3%	(186 398)	191.6%	(5 474)	86.6%	633.9%
Finance charges	(943)	(943)	(45)	4.8%	(455)	48.3%	(53)	5.7%	(554)	58.7%	(57)	105.4%	(7.0%)
Transfers and grants	(39 529)	(39 529)	(1 474)	3.7%	(338)	.9%	(928)	2.3%	(2 740)	6.9%	(911)	56.4%	1.8%
Net Cash from/(used) Operating Activities	158 038	158 038	13 977	8.8%	72 881	46.1%	(18 584)	(11.8%)	68 275	43.2%	97 719	151.8%	(119.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(149 310)	(149 310)	(32 933)	22.1%	(48 577)	32.5%	(14 656)	9.8%	(96 166)	64.4%	(26 875)	83.4%	(45.5%)
Capital assets	(149 310)	(149 310)	(32 933)	22.1%	(48 577)	32.5%	(14 656)	9.8%	(96 166)	64.4%	(26 875)	83.4%	(45.5%)
Net Cash from/(used) Investing Activities	(149 310)	(149 310)	(32 933)	22.1%	(48 577)	32.5%	(14 656)	9.8%	(96 166)	64.4%	(26 875)	83.4%	(45.5%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(784)	(784)	-	-	-	-	-	-	-	-	-	50.4%	-
Repayment of borrowing	(784)	(784)	-	-	-	-	-	-	-	-	-	50.4%	-
Net Cash from/(used) Financing Activities	(784)	(784)	-	-	-	-	-	-	-	-	-	50.4%	-
Net Increase/(Decrease) in cash held	7 944	7 944	(18 956)	(238.6%)	24 304	306.0%	(33 239)	(418.4%)	(27 892)	(351.1%)	70 845	2 750.2%	(146.9%)
Cash/cash equivalents at the year begin:	2 055	2 055	23 839	1 160.2%	4 883	237.6%	29 186	1 420.5%	23 839	1 160.2%	32 546	65.0%	(10.3%)
Cash/cash equivalents at the year end:	9 998	9 998	4 883	48.8%	29 186	291.9%	(4 053)	(40.5%)	(4 053)	(40.5%)	103 391	1 523.7%	(103.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Tshepo Bloom	053 773 9300
Financial Manager	Ms Boipelo Dorcas Motlhaping	053 773 9300

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: GA-SEGONYANA (NC452)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	319 288	318 918	115 640	36.2%	68 256	21.4%	75 183	23.6%	259 079	81.2%	67 734	74.5%	11.0%
Property rates	36 980	36 880	27 894	75.4%	3 079	8.3%	2 725	7.4%	33 698	91.4%	3 153	82.3%	(13.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	84 119	87 169	21 429	25.5%	17 666	21.0%	21 014	24.1%	60 109	69.0%	13 846	47.8%	51.8%
Service charges - water revenue	17 957	18 021	3 897	21.7%	4 775	26.6%	3 730	20.7%	12 402	68.8%	5 682	74.5%	(34.4%)
Service charges - sanitation revenue	11 833	12 133	3 047	25.8%	3 057	25.8%	3 059	25.2%	9 163	75.5%	2 890	74.3%	5.8%
Service charges - refuse revenue	9 010	9 010	1 927	21.4%	1 992	22.1%	1 961	21.8%	5 879	65.3%	1 855	65.3%	5.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 239	1 517	235	19.0%	376	30.3%	248	16.3%	859	56.6%	202	40.5%	22.4%
Interest earned - external investments	1 590	1 090	27	1.7%	69	4.3%	19	1.8%	115	10.6%	212	60.4%	(90.9%)
Interest earned - outstanding debtors	5 268	5 768	1 372	26.0%	1 517	28.8%	1 510	26.2%	4 399	76.3%	1 288	77.8%	17.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 304	1 304	484	37.1%	158	12.1%	336	25.7%	977	75.0%	237	47.1%	41.4%
Licences and permits	3 056	3 210	544	17.8%	521	17.0%	738	23.0%	1 802	56.1%	601	55.7%	22.8%
Agency services	1 984	1 984	390	19.7%	377	19.0%	637	32.1%	1 404	70.8%	483	71.4%	31.8%
Transfers recognised - operational	122 201	122 201	50 015	40.9%	33 932	27.8%	36 734	30.1%	120 681	98.8%	31 809	87.1%	15.5%
Other own revenue	22 747	18 632	4 024	17.7%	738	3.2%	2 474	13.3%	7 236	38.8%	5 487	107.4%	(54.9%)
Gains on disposal of PPE	-	-	354	-	-	-	-	-	354	-	(13)	-	(100.0%)
Operating Expenditure	314 078	312 158	44 079	14.0%	71 248	22.7%	66 342	21.3%	181 670	58.2%	159 495	97.4%	(58.4%)
Employee related costs	110 536	106 378	24 521	22.2%	27 077	24.5%	26 324	24.7%	77 922	73.2%	23 025	74.8%	14.3%
Remuneration of councillors	7 471	5 171	1 158	15.5%	847	11.3%	764	14.8%	2 768	53.5%	2 147	80.1%	(64.4%)
Debt impairment	537	537	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	19 846	19 846	-	-	-	-	-	-	-	-	91 709	302.3%	(100.0%)
Finance charges	2 512	2 512	26	1.0%	17	.7%	1 004	40.0%	1 047	41.7%	18	2.0%	5 554.2%
Bulk purchases	74 556	74 556	4 205	5.6%	15 316	20.5%	15 718	21.1%	35 238	47.3%	15 801	75.8%	(.5%)
Other Materials	43 996	40 093	-	-	10 919	24.8%	8 792	21.9%	19 710	49.2%	-	-	(100.0%)
Contracted services	23 422	9 145	1 936	8.3%	2 260	9.6%	1 842	20.1%	6 037	66.0%	2 481	62.1%	(25.8%)
Transfers and grants	-	-	78	-	-	-	-	-	78	-	-	38.3%	-
Other expenditure	31 202	53 919	12 156	39.0%	14 813	47.5%	11 900	22.1%	38 868	72.1%	24 315	65.4%	(51.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 210	6 760	71 561		(2 992)		8 841		77 410		(91 762)		
Transfers recognised - capital	107 321	107 321	19 817	18.5%	32 493	30.3%	30 017	28.0%	82 327	76.7%	31 586	76.7%	(5.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	112 531	114 081	91 378		29 501		38 858		159 737		(60 175)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	112 531	114 081	91 378		29 501		38 858		159 737		(60 175)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	112 531	114 081	91 378		29 501		38 858		159 737		(60 175)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	112 531	114 081	91 378		29 501		38 858		159 737		(60 175)		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	127 435	130 064	20 143	15.8%	43 569	34.2%	30 245	23.3%	93 957	72.2%	32 973	70.7%	(8.3%)
National Government	107 321	107 321	19 817	18.5%	32 493	30.3%	30 017	28.0%	82 327	76.7%	31 586	76.7%	(5.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	107 321	107 321	19 817	18.5%	32 493	30.3%	30 017	28.0%	82 327	76.7%	31 586	76.7%	(5.0%)
Borrowing	1 600	1 600	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 514	6 143	326	9.3%	5 192	147.8%	228	3.7%	5 746	93.5%	759	65.4%	(69.9%)
Public contributions and donations	15 000	15 000	-	-	5 884	39.2%	-	-	5 884	39.2%	628	55.4%	(100.0%)
Capital Expenditure Standard Classification	127 435	130 064	20 143	15.8%	43 569	34.2%	30 245	23.3%	93 957	72.2%	32 973	70.7%	(8.3%)
Governance and Administration	2 074	2 203	24	1.1%	31	1.5%	107	4.8%	161	7.3%	301	43.0%	(64.6%)
Executive & Council	1 700	1 740	1	.1%	-	-	23	1.3%	25	1.4%	-	-	(100.0%)
Budget & Treasury Office	190	-	21	11.1%	31	16.2%	3	-	55	-	13	32.7%	(73.7%)
Corporate Services	184	463	1	.7%	-	-	80	17.2%	81	17.5%	289	78.7%	(72.3%)
Community and Public Safety	50	50	-	-	-	-	-	-	-	-	343	100.0%	(100.0%)
Community & Social Services	50	50	-	-	-	-	-	-	-	-	343	100.0%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	38 891	37 689	5 292	13.6%	4 944	12.7%	10 033	26.6%	20 269	53.8%	10 944	81.3%	(8.3%)
Planning and Development	12 031	6 333	569	4.7%	275	2.3%	408	6.4%	1 252	19.8%	538	70.6%	(24.1%)
Road Transport	26 860	31 356	4 722	17.6%	4 669	17.4%	9 625	30.7%	19 017	60.6%	10 406	82.1%	(7.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	86 420	90 122	14 828	17.2%	38 594	44.7%	20 105	22.3%	73 527	81.6%	21 385	68.1%	(6.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	2 346	78.2%	(100.0%)
Water	68 900	72 601	9 182	13.3%	37 854	54.9%	19 073	26.3%	66 108	91.1%	16 893	61.9%	12.9%
Waste Water Management	17 520	17 520	5 646	32.2%	740	4.2%	1 032	5.9%	7 419	42.3%	2 146	118.4%	(51.9%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	410 619	408 654	141 503	34.5%	120 307	29.3%	117 936	28.9%	379 746	92.9%	105 432	89.2%	11.9%
Property rates, penalties and collection charges	33 282	33 192	11 109	33.4%	6 156	18.5%	8 632	26.0%	25 898	78.0%	3 435	68.1%	151.3%
Service charges	110 627	112 436	26 172	23.7%	23 245	21.0%	33 693	30.0%	83 110	73.9%	25 335	69.9%	33.0%
Other revenue	30 330	26 646	7 820	25.8%	12 697	41.9%	4 925	18.5%	25 441	95.5%	7 011	106.3%	(29.8%)
Government - operating	122 201	122 201	51 971	42.5%	33 151	27.1%	37 437	30.6%	122 559	100.3%	33 480	96.1%	11.8%
Government - capital	107 321	107 321	43 031	40.1%	43 472	40.5%	31 720	29.6%	118 223	110.2%	34 671	100.2%	(8.5%)
Interest	6 858	6 858	1 399	20.4%	1 586	23.1%	1 529	22.3%	4 514	65.8%	1 500	73.6%	1.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(293 695)	(291 774)	(123 848)	42.2%	(73 425)	25.0%	(70 266)	24.1%	(267 540)	91.7%	(78 934)	83.7%	(11.0%)
Suppliers and employees	(291 182)	(289 262)	(123 744)	42.5%	(73 408)	25.2%	(69 262)	23.9%	(266 415)	92.1%	(78 916)	84.8%	(12.2%)
Finance charges	(2 512)	(2 512)	(26)	1.0%	(17)	.7%	(1 004)	40.0%	(1 047)	41.7%	(18)	1.2%	5 554.2%
Transfers and grants	-	-	(78)	-	-	-	-	-	(78)	-	-	38.3%	-
Net Cash from/(used) Operating Activities	116 925	116 880	17 654	15.1%	46 881	40.1%	47 670	40.8%	112 206	96.0%	26 497	104.6%	79.9%
Cash Flow from Investing Activities													
Receipts	-	355	354	-	-	-	-	-	354	99.8%	(13)	-	(100.0%)
Proceeds on disposal of PPE	-	355	354	-	-	-	-	-	354	99.8%	(13)	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(127 435)	(115 064)	(19 817)	15.6%	(43 895)	34.4%	(30 245)	26.3%	(93 957)	81.7%	(32 973)	98.6%	(8.3%)
Capital assets	(127 435)	(115 064)	(19 817)	15.6%	(43 895)	34.4%	(30 245)	26.3%	(93 957)	81.7%	(32 973)	98.6%	(8.3%)
Net Cash from/(used) Investing Activities	(127 435)	(114 709)	(19 463)	15.3%	(43 895)	34.4%	(30 245)	26.4%	(93 603)	81.6%	(32 986)	98.6%	(8.3%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 416)	(2 416)	(76)	3.2%	(76)	3.1%	(2 213)	91.6%	(2 366)	97.9%	(47)	7.7%	4 638.4%
Repayment of borrowing	(2 416)	(2 416)	(76)	3.2%	(76)	3.1%	(2 213)	91.6%	(2 366)	97.9%	(47)	7.7%	4 638.4%
Net Cash from/(used) Financing Activities	(2 416)	(2 416)	(76)	3.2%	(76)	3.1%	(2 213)	91.6%	(2 366)	97.9%	(47)	7.7%	4 638.4%
Net Increase/(Decrease) in cash held	(12 926)	(245)	(1 885)	14.6%	2 910	(22.5%)	15 211	(6 211.0%)	16 237	(6 629.7%)	(6 535)	5 871.1%	(332.8%)
Cash/cash equivalents at the year begin:	13 547	532	2 555	18.9%	670	4.9%	3 581	672.6%	2 555	480.0%	16 238	26.0%	(77.9%)
Cash/cash equivalents at the year end:	621	287	670	107.9%	3 581	576.6%	18 792	6 537.4%	18 792	6 537.4%	9 703	188.0%	93.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 051	19.0%	814	14.7%	493	8.9%	3 172	57.4%	5 530	5.9%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 658	42.4%	1 644	19.0%	556	6.4%	2 775	32.1%	8 632	9.2%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 111	3.2%	588	1.7%	382	1.1%	32 320	94.0%	34 401	36.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	938	6.3%	729	4.9%	474	3.2%	12 710	85.6%	14 851	15.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	546	5.8%	340	3.6%	256	2.7%	8 195	87.8%	9 337	9.9%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	442	4.0%	441	4.0%	439	3.9%	9 823	88.1%	11 145	11.8%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	695	6.7%	211	2.0%	176	1.7%	9 363	89.6%	10 445	11.1%	-	-	-
Total By Income Source	8 440	8.9%	4 766	5.1%	2 777	2.9%	78 358	83.1%	94 341	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	481	2.4%	1 155	5.7%	282	1.4%	18 471	90.6%	20 389	21.6%	-	-	-
Commercial	5 091	31.7%	1 539	9.6%	833	5.2%	8 617	53.6%	16 081	17.0%	-	-	-
Households	2 356	4.8%	1 722	3.5%	1 377	2.8%	43 853	88.9%	49 308	52.3%	-	-	-
Other	512	6.0%	351	4.1%	286	3.3%	7 416	86.6%	8 564	9.1%	-	-	-
Total By Customer Group	8 440	8.9%	4 766	5.1%	2 777	2.9%	78 358	83.1%	94 341	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	0	100.0%	0	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	0	100.0%	0	100.0%

Contact Details

Municipal Manager	Mr Edward Ntefang	053 712 9333
Financial Manager	Mrs Tshegofatso Jarvis	053 712 9370

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: GAMAGARA (NC453)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	624 091	410 220	7 758	1.2%	366 615	58.7%	6 351	1.5%	380 725	92.8%	103 502	36.1%	(93.9%)
Property rates	281 254	53 486	-	-	284 061	101.0%	-	-	284 061	531.1%	54 806	47.3%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	173 705	173 705	6 123	3.5%	37 700	21.7%	4 600	2.6%	48 423	27.9%	24 905	28.0%	(81.5%)
Service charges - water revenue	80 776	80 776	832	1.0%	16 232	20.1%	776	1.0%	17 840	22.1%	13 571	35.8%	(94.3%)
Service charges - sanitation revenue	24 435	24 435	357	1.5%	8 523	34.9%	356	1.5%	9 236	37.8%	5 191	48.7%	(93.1%)
Service charges - refuse revenue	27 126	27 126	1	-	6 333	23.3%	-	-	6 334	23.3%	4 418	42.6%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Rental of facilities and equipment	730	730	18	2.4%	142	19.4%	9	1.2%	169	23.1%	57	20.6%	(84.1%)
Interest earned - external investments	450	450	-	-	54	12.0%	0	-	54	12.1%	45	29.3%	(99.7%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	607	607	62	10.2%	125	20.7%	2	.4%	190	31.2%	105	23.7%	(97.8%)
Licences and permits	500	500	95	19.0%	897	179.4%	287	57.3%	1 278	255.7%	8	13.3%	3 304.5%
Agency services	2 456	2 456	-	-	-	-	-	-	-	-	51	19.3%	(100.0%)
Transfers recognised - operational	28 792	21 893	-	-	12 216	42.4%	61	.3%	12 277	56.1%	-	-	(100.0%)
Other own revenue	3 260	22 078	228	7.0%	273	8.4%	187	.8%	688	3.1%	345	20.9%	(45.9%)
Gains on disposal of PPE	-	1 979	43	-	59	-	74	3.7%	175	8.9%	-	3.6%	(100.0%)
Operating Expenditure	528 999	464 840	64 065	12.1%	57 794	10.9%	53 776	11.6%	175 635	37.8%	77 746	31.8%	(30.8%)
Employee related costs	143 568	125 935	27 436	19.1%	24 095	16.8%	28 307	22.5%	79 838	63.4%	35 318	55.7%	(19.9%)
Remuneration of councillors	3 548	4 478	723	20.4%	632	17.8%	932	20.8%	2 287	51.1%	994	59.4%	(6.2%)
Debt impairment	66 635	23 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	61 503	61 503	-	-	-	-	-	-	-	-	-	-	-
Finance charges	5 044	7 688	148	2.9%	1	-	0	-	148	1.9%	1 497	26.2%	(100.0%)
Bulk purchases	133 686	133 686	23 406	17.5%	20 298	15.2%	14 421	10.8%	58 124	43.5%	27 569	37.8%	(47.7%)
Other Materials	20 891	-	1 632	7.8%	2 224	10.6%	2 343	-	6 200	-	2 596	-	(9.7%)
Contracted services	24 972	34	6 562	26.3%	6 601	26.4%	6 953	20 725.1%	20 115	59 961.6%	2 055	55.7%	238.3%
Transfers and grants	-	4 862	621	-	308	-	85	1.8%	1 015	20.9%	794	14.3%	(89.3%)
Other expenditure	69 151	103 654	3 537	5.1%	3 634	5.3%	735	.7%	7 907	7.6%	6 923	26.0%	(89.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	95 092	(54 620)	(56 307)		308 822		(47 424)		205 090		25 757		
Transfers recognised - capital	45 103	48 993	378	.8%	5 811	12.9%	-	-	6 189	12.6%	4 809	21.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	53 649	1 517	-	-	(1 517)	(2.8%)	-	-	(1 517)	(100.0%)	-	-	-
Surplus/(Deficit) after capital transfers and contributions	193 844	(4 110)	(55 929)		313 115		(47 424)		209 762		30 565		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	193 844	(4 110)	(55 929)		313 115		(47 424)		209 762		30 565		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	193 844	(4 110)	(55 929)		313 115		(47 424)		209 762		30 565		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	193 844	(4 110)	(55 929)		313 115		(47 424)		209 762		30 565		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	278 844	80 393	5 751	2.1%	5 763	2.1%	488	.6%	12 003	14.9%	-	7.4%	(100.0%)
National Government	43 103	36 890	4 819	11.2%	5 438	12.6%	488	1.3%	10 745	29.1%	-	4.5%	(100.0%)
Provincial Government	2 000	534	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	45 103	37 424	4 819	10.7%	5 438	12.1%	488	1.3%	10 745	28.7%	-	4.5%	(100.0%)
Borrowing	85 000	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	95 092	41 452	862	.9%	325	.3%	-	-	1 187	2.9%	-	4.8%	-
Public contributions and donations	53 649	1 517	70	.1%	-	-	-	-	70	4.6%	-	28.3%	-
Capital Expenditure Standard Classification	278 844	80 393	5 751	2.1%	5 763	2.1%	488	.6%	12 003	14.9%	579	8.0%	(15.7%)
Governance and Administration	8 900	10 650	-	-	-	-	-	-	-	-	44	13.4%	(100.0%)
Executive & Council	1 020	270	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	180	180	-	-	-	-	-	-	-	-	44	39.8%	(100.0%)
Corporate Services	7 700	10 200	-	-	-	-	-	-	-	-	-	6.0%	-
Community and Public Safety	18 334	10 934	1 313	7.2%	349	1.9%	140	1.3%	1 802	16.5%	289	7.1%	(51.5%)
Community & Social Services	1 534	1 534	450	29.4%	349	22.8%	140	9.1%	940	61.3%	-	-	(100.0%)
Sport And Recreation	12 250	6 400	-	-	-	-	-	-	-	-	144	8.5%	(100.0%)
Public Safety	1 550	-	-	-	-	-	-	-	-	-	-	-	-
Housing	3 000	3 000	862	28.7%	-	-	-	-	862	28.7%	145	12.5%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 000	1 517	-	-	-	-	-	-	-	-	-	35.0%	-
Planning and Development	1 000	-	-	-	-	-	-	-	-	-	-	.3%	-
Road Transport	-	1 517	-	-	-	-	-	-	-	-	-	45.7%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	250 610	57 292	4 439	1.8%	5 414	2.2%	348	.6%	10 201	17.8%	246	5.4%	41.8%
Electricity	169 042	36 143	3 622	2.1%	2 679	1.6%	-	-	6 301	17.4%	246	1.8%	(100.0%)
Water	56 715	4 800	-	-	319	.6%	348	7.3%	667	13.9%	-	9.5%	(100.0%)
Waste Water Management	21 403	14 449	817	3.8%	2 416	11.3%	-	-	3 233	22.4%	-	9.0%	-
Waste Management	3 450	1 900	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	639 636	436 822	79 181	12.4%	53 517	8.4%	3 612	.8%	136 310	31.2%	75 956	98.6%	(95.2%)
Property rates, penalties and collection charges	267 192	50 812	86 981	32.6%	25 063	9.4%	-	-	112 044	220.5%	20 114	179.0%	(100.0%)
Service charges	290 740	291 146	(12 018)	(4.1%)	25 713	8.8%	5 732	2.0%	19 427	6.7%	50 547	58.1%	(88.7%)
Other revenue	7 359	24 645	9 221	125.3%	2 741	37.2%	(2 181)	(8.8%)	9 782	39.7%	529	129.2%	(512.0%)
Government - operating	28 792	20 798	(5 381)	(18.7%)	-	-	61	.3%	(5 320)	(25.6%)	-	(61.4%)	(100.0%)
Government - capital	45 103	48 993	378	.8%	-	-	-	-	378	.8%	4 722	35.6%	(100.0%)
Interest	450	427	-	-	-	-	0	-	0	-	45	40.6%	(99.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(400 860)	(473 840)	4 749	(1.2%)	(74 196)	18.5%	(7 063)	1.5%	(76 509)	16.1%	(75 507)	55.6%	(90.6%)
Suppliers and employees	(395 816)	(425 159)	5 518	(1.4%)	(73 972)	18.7%	(6 978)	1.6%	(75 432)	17.7%	(73 287)	56.6%	(90.5%)
Finance charges	(5 044)	(23 000)	(148)	2.9%	-	-	(0)	-	(148)	.6%	(1 415)	24.3%	(100.0%)
Transfers and grants	-	(25 682)	(621)	-	(223)	-	(85)	.3%	(930)	3.6%	(805)	36.1%	(89.4%)
Net Cash from/(used) Operating Activities	238 775	(37 019)	83 931	35.2%	(20 679)	(8.7%)	(3 451)	9.3%	59 801	(161.5%)	449	180.7%	(868.0%)
Cash Flow from Investing Activities													
Receipts	53 649	1 517	43	.1%	88	.2%	74	4.9%	204	13.5%	27	1.1%	176.1%
Proceeds on disposal of PPE	53 649	1 517	43	.1%	88	.2%	74	4.9%	204	13.5%	27	1.1%	176.1%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(231 075)	(68 474)	11 946	(5.2%)	(2 157)	.9%	(1 137)	1.7%	8 653	(12.6%)	(4 689)	(7.2%)	(75.8%)
Capital assets	(231 075)	(68 474)	11 946	(5.2%)	(2 157)	.9%	(1 137)	1.7%	8 653	(12.6%)	(4 689)	(7.2%)	(75.8%)
Net Cash from/(used) Investing Activities	(177 426)	(66 957)	11 989	(6.8%)	(2 069)	1.2%	(1 063)	1.6%	8 857	(13.2%)	(4 662)	(10.6%)	(77.2%)
Cash Flow from Financing Activities													
Receipts	-	0	(72 444)	-	(5 335)	-	(338)	(33 831 300.0%)	(78 118)	##############	(7)	(32 872.0%)	4 636.3%
Short term loans	-	-	7 544	-	-	-	-	-	7 544	-	-	-	-
Borrowing long term/refinancing	-	-	(1 882)	-	-	-	-	-	(1 882)	-	-	-	-
Increase (decrease) in consumer deposits	-	0	(78 106)	-	(5 335)	-	(338)	(33 831 300.0%)	(83 780)	##############	(7)	(32 472.2%)	4 636.3%
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	0	(72 444)	-	(5 335)	-	(338)	(33 831 300.0%)	(78 118)	##############	(7)	6 316.8%	4 636.3%
Net Increase/(Decrease) in cash held	61 349	(103 976)	23 476	38.3%	(28 084)	(45.8%)	(4 852)	4.7%	(9 460)	9.1%	(4 220)	(30.7%)	15.0%
Cash/cash equivalents at the year begin:	(20 044)	13 071	(99 206)	494.9%	(75 730)	377.8%	(103 814)	(794.2%)	(99 206)	(759.0%)	(31 820)	-	226.3%
Cash/cash equivalents at the year end:	41 305	(90 905)	(75 730)	(183.3%)	(103 814)	(251.3%)	(108 666)	119.5%	(108 666)	119.5%	(36 040)	17.5%	201.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	8 374	100.0%	-	-	-	-	-	-	8 374	44.6%
Bulk Water	1 907	100.0%	-	-	-	-	-	-	1 907	10.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 249	14.7%	129	1.5%	6 267	73.9%	831	9.8%	8 476	45.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	11 530	61.5%	129	.7%	6 267	33.4%	831	4.4%	18 757	100.0%

Contact Details

Municipal Manager	Mr Thusoeng Clement Itumeleng	053 723 6000
Financial Manager	Mr Ndabaithetwa Moses Grond	053 723 6000

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: JOHN TAOLO GAETSEWE (DC45)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	81 007	76 957	30 058	37.1%	20 232	25.0%	17 617	22.9%	67 906	88.2%	21 657	83.8%	(18.7%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	94	94	11	11.4%	-	-	-	-	11	11.3%	13	78.9%	(100.0%)
Interest earned - external investments	1 459	459	221	15.1%	326	22.4%	328	71.6%	875	190.7%	280	31.1%	17.5%
Interest earned - outstanding debtors	-	900	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	(16)	-	(0)	-	(16)	-	-	-	(100.0%)
Transfers recognised - operational	74 449	68 187	29 512	39.6%	19 943	26.8%	17 218	25.3%	66 673	97.8%	20 680	89.1%	(16.7%)
Other own revenue	5 006	7 317	314	6.3%	(21)	(.4%)	70	1.0%	364	5.0%	685	35.4%	(89.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	96 728	92 416	18 880	19.5%	24 187	25.0%	17 146	18.6%	60 213	65.2%	15 691	67.9%	9.3%
Employee related costs	59 595	56 209	12 276	20.6%	14 328	24.0%	11 861	21.1%	38 464	68.4%	12 843	82.3%	(7.6%)
Remuneration of councillors	4 675	4 274	1 067	22.8%	1 057	22.6%	1 087	25.4%	3 211	75.1%	1 193	78.1%	(8.8%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 321	2 321	-	-	107	4.6%	-	-	107	4.6%	-	-	-
Finance charges	307	307	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	7 124	7 308	658	9.2%	1 217	17.1%	133	1.8%	2 008	27.5%	211	15.7%	(36.7%)
Transfers and grants	3 083	3 394	1 365	44.3%	2 584	83.8%	1 263	37.2%	5 212	153.6%	(1 295)	28.2%	(197.6%)
Other expenditure	19 624	18 604	3 514	17.9%	4 895	24.9%	2 801	15.1%	11 211	60.3%	2 740	68.8%	2.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(15 721)	(15 459)	11 177		(3 956)		470		7 692		5 966		
Transfers recognised - capital	-	-	-	-	585	-	184	-	769	-	1 029	-	(82.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(15 721)	(15 459)	11 177		(3 370)		654		8 461		6 995		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(15 721)	(15 459)	11 177		(3 370)		654		8 461		6 995		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(15 721)	(15 459)	11 177		(3 370)		654		8 461		6 995		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(15 721)	(15 459)	11 177		(3 370)		654		8 461		6 995		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	4 100	2 150	74	1.8%	-	-	301	14.0%	375	17.5%	-	30.0%	(100.0%)
National Government	-	-	-	-	-	-	80	-	80	-	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	80	-	80	-	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 100	-	74	1.8%	-	-	221	-	295	-	-	30.0%	(100.0%)
Public contributions and donations	-	2 150	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	4 100	2 150	74	1.8%	-	-	301	14.0%	375	17.5%	-	30.0%	(100.0%)
Governance and Administration	4 100	2 150	74	1.8%	-	-	301	14.0%	375	17.5%	-	37.0%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	4 100	2 150	74	1.8%	-	-	301	14.0%	375	17.5%	-	34.9%	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	81 006	76 956	34 304	42.3%	22 793	28.1%	18 641	24.2%	75 738	98.4%	22 102	100.2%	(15.7%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	5 099	1 996	2 769	54.3%	1 155	22.7%	156	7.8%	4 081	204.5%	3 366	115.4%	(95.4%)
Government - operating	74 448	73 602	31 535	42.4%	21 638	29.1%	18 482	25.1%	71 655	97.4%	18 561	99.7%	(.4%)
Government - capital	-	-	-	-	-	-	-	-	-	-	175	-	(100.0%)
Interest	1 459	1 359	-	-	-	-	3	.2%	3	.2%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(94 171)	(90 784)	(34 771)	36.9%	(20 124)	21.4%	(10 865)	12.0%	(65 760)	72.4%	(9 391)	73.3%	15.7%
Suppliers and employees	(90 781)	(87 023)	(33 406)	36.8%	(17 541)	19.3%	(9 624)	11.1%	(60 571)	69.6%	(7 931)	73.5%	21.3%
Finance charges	(307)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 083)	(3 761)	(1 365)	44.3%	(2 584)	83.8%	(1 241)	33.0%	(5 189)	138.0%	(1 460)	72.1%	(15.0%)
Net Cash from/(used) Operating Activities	(13 165)	(13 828)	(467)	3.5%	2 669	(20.3%)	7 776	(56.2%)	9 978	(72.2%)	12 711	(96.3%)	(38.8%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 100)	(1 237)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(4 100)	(1 237)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(4 100)	(1 237)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(505)	(444)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(505)	(444)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(505)	(444)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(17 770)	(15 508)	(467)	2.6%	2 669	(15.0%)	7 776	(50.1%)	9 978	(64.3%)	12 711	(89.6%)	(38.8%)
Cash/cash equivalents at the year begin:	2 464	923	613	24.9%	146	5.9%	2 815	305.0%	613	66.4%	4 093	16.7%	(31.2%)
Cash/cash equivalents at the year end:	(15 306)	(14 585)	146	(1.0%)	2 815	(18.4%)	10 591	(72.6%)	10 591	(72.6%)	16 804	682.0%	(37.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	293	1.8%	145	.9%	176	1.1%	15 826	96.3%	16 439	100.0%	-	-	-
Total By Income Source	293	1.8%	145	.9%	176	1.1%	15 826	96.3%	16 439	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	266	1.7%	133	.9%	168	1.1%	15 028	96.4%	15 596	94.9%	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	27	3.2%	11	1.4%	7	.9%	798	94.5%	844	5.1%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	293	1.8%	145	.9%	176	1.1%	15 826	96.3%	16 439	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	115	19.6%	24	4.2%	2	.3%	444	75.9%	585	100.0%
Total	115	19.6%	24	4.2%	2	.3%	444	75.9%	585	100.0%

Contact Details

Municipal Manager	Mr M Eilerd	053 712 8731
Financial Manager	Mrs Moroane GP	053 712 8770

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: RICHTERSVELD (NC061)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	64 314	64 424	22 496	35.0%	13 844	21.5%	11 357	17.6%	47 697	74.0%	26 600	92.7%	(57.3%)
Property rates	9 842	9 952	10 215	103.8%	(6)	(.1%)	(3)	-	10 206	102.6%	9 559	203.0%	(100.0%)
Property rates - penalties and collection charges	1 149	1 149	322	28.0%	394	34.2%	396	34.4%	1 111	96.7%	301	76.1%	31.4%
Service charges - electricity revenue	12 285	12 607	2 417	19.7%	3 114	25.3%	2 673	21.2%	8 204	65.1%	3 157	73.8%	(15.3%)
Service charges - water revenue	5 832	5 865	887	15.2%	1 715	29.4%	1 300	22.2%	3 902	66.5%	1 734	79.9%	(25.0%)
Service charges - sanitation revenue	3 406	3 604	901	26.5%	1 208	35.5%	908	25.2%	3 017	83.7%	874	75.6%	3.9%
Service charges - refuse revenue	3 855	3 695	637	16.5%	1 000	25.9%	763	20.6%	2 399	64.9%	841	66.5%	(9.3%)
Service charges - other	-	(392)	11	-	0	-	-	-	11	(2.8%)	9	-	(100.0%)
Rental of facilities and equipment	2 431	2 431	487	20.0%	555	22.8%	502	20.7%	1 544	63.5%	332	42.7%	51.4%
Interest earned - external investments	424	424	32	7.5%	36	8.5%	42	9.9%	110	25.9%	91	38.7%	(53.7%)
Interest earned - outstanding debtors	1 826	1 825	700	38.4%	691	37.9%	776	42.5%	2 168	118.7%	587	69.2%	32.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	7	7	8	102.8%	117	1 594.6%	0	1.7%	124	1 699.2%	8	279.0%	(98.3%)
Licences and permits	130	130	25	19.1%	27	20.6%	8	6.3%	60	46.0%	28	142.3%	(70.8%)
Agency services	441	441	98	22.2%	79	17.8%	131	29.7%	308	69.8%	119	73.9%	9.9%
Transfers recognised - operational	17 551	17 551	5 625	32.0%	4 503	25.7%	3 395	19.3%	13 523	77.0%	8 930	81.8%	(62.0%)
Other own revenue	1 957	1 957	133	6.8%	412	21.0%	316	16.1%	860	43.9%	30	7.0%	961.8%
Gains on disposal of PPE	3 177	3 177	-	-	-	-	150	4.7%	150	4.7%	-	10.0%	(100.0%)
Operating Expenditure	62 449	64 424	12 138	19.4%	11 608	18.6%	14 128	21.9%	37 874	58.8%	9 950	47.8%	42.0%
Employee related costs	23 449	24 456	4 819	20.6%	5 186	22.1%	5 359	21.9%	15 364	62.8%	4 393	65.1%	22.0%
Remuneration of councillors	2 207	2 620	369	16.7%	549	24.9%	530	20.2%	1 448	55.3%	268	29.0%	97.6%
Debt impairment	1 787	1 787	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 801	6 801	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 508	1 522	6	.4%	-	-	-	-	6	.4%	9	2.6%	(100.0%)
Bulk purchases	14 279	13 483	3 878	27.2%	2 897	20.3%	2 924	21.7%	9 699	71.9%	2 892	70.4%	1.1%
Other Materials	-	-	5	-	14	-	12	-	30	-	-	-	(100.0%)
Contracted services	40	436	320	795.3%	113	281.1%	10	2.4%	443	101.7%	3	91.0%	214.7%
Transfers and grants	3 391	3 476	779	23.0%	909	26.8%	819	23.6%	2 506	72.1%	939	71.9%	(12.8%)
Other expenditure	8 986	9 845	1 963	21.8%	1 940	21.6%	4 474	45.4%	8 376	85.1%	1 445	32.9%	209.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 866	0	10 358		2 236		(2 771)		9 823		16 650		
Transfers recognised - capital	24 358	8 501	-	-	-	-	-	-	-	-	8	.3%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	26 224	8 501	10 358		2 236		(2 771)		9 823		16 658		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	26 224	8 501	10 358		2 236		(2 771)		9 823		16 658		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	26 224	8 501	10 358		2 236		(2 771)		9 823		16 658		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	26 224	8 501	10 358		2 236		(2 771)		9 823		16 658		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	28 280	8 601	1 321	4.7%	4 154	14.7%	1 240	14.4%	6 715	78.1%	2 398	36.5%	(48.3%)
National Government	24 358	8 501	1 031	4.2%	3 843	15.8%	1 075	12.6%	5 949	70.0%	2 102	37.3%	(48.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	24 358	8 501	1 031	4.2%	3 843	15.8%	1 075	12.6%	5 949	70.0%	2 102	37.6%	(48.9%)
Borrowing	3 822	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	100	100	235	235.4%	311	311.2%	165	165.3%	712	711.9%	296	29.4%	(44.2%)
Public contributions and donations	-	-	55	-	-	-	-	-	55	-	-	-	-
Capital Expenditure Standard Classification	28 280	8 601	1 321	4.7%	4 154	14.7%	1 240	14.4%	6 715	78.1%	2 398	36.5%	(48.3%)
Governance and Administration	100	100	55	54.8%	110	110.0%	8	7.8%	173	172.6%	-	778.0%	(100.0%)
Executive & Council	-	-	42	-	-	-	-	-	42	-	-	-	-
Budget & Treasury Office	100	100	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	13	-	110	-	8	-	131	-	-	-	(100.0%)
Community and Public Safety	-	-	-	-	4	-	33	-	37	-	-	-	(100.0%)
Community & Social Services	-	-	-	-	1	-	-	-	1	-	-	-	-
Sport And Recreation	-	-	-	-	3	-	33	-	36	-	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 122	1 300	1 033	20.2%	2 475	48.3%	760	58.5%	4 268	328.3%	2 102	38.6%	(63.8%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	5 122	1 300	1 033	20.2%	2 475	48.3%	760	58.5%	4 268	328.3%	2 102	38.6%	(63.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	23 058	7 201	234	1.0%	1 565	6.8%	440	6.1%	2 238	31.1%	296	11.9%	48.4%
Electricity	1 500	1 500	-	-	1 519	101.3%	315	21.0%	1 834	122.3%	-	-	(100.0%)
Water	15 857	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	5 701	5 701	234	4.1%	45	.8%	125	2.2%	403	7.1%	296	27.4%	(57.9%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	82 476	66 760	19 633	23.8%	22 032	26.7%	13 874	20.8%	55 539	83.2%	15 986	83.9%	(13.2%)
Property rates, penalties and collection charges	8 135	8 245	2 147	26.4%	3 362	41.3%	1 492	18.1%	7 001	84.9%	856	59.3%	74.3%
Service charges	25 226	25 256	4 861	19.3%	4 928	19.5%	4 857	19.2%	14 646	58.0%	4 886	78.0%	(.6%)
Other revenue	4 967	4 967	3 251	65.4%	4 288	86.3%	3 329	67.0%	10 868	218.8%	2 825	458.4%	17.8%
Government - operating	17 551	17 551	5 875	33.5%	4 953	28.2%	3 695	21.1%	14 523	82.7%	7 400	73.5%	(50.1%)
Government - capital	24 358	8 501	3 500	14.4%	4 500	18.5%	501	5.9%	8 501	100.0%	18	.2%	2 683.3%
Interest	2 239	2 240	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(55 356)	(57 227)	(18 976)	34.3%	(17 090)	30.9%	(12 358)	21.6%	(48 425)	84.6%	(15 633)	96.3%	(20.9%)
Suppliers and employees	(53 847)	(55 732)	(18 970)	35.2%	(17 089)	31.7%	(12 350)	22.2%	(48 408)	86.9%	(15 628)	102.8%	(21.0%)
Finance charges	(1 508)	(1 495)	(6)	.4%	(1)	.1%	(9)	.6%	(16)	1.1%	(5)	-	93.0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	.2%	-
Net Cash from/(used) Operating Activities	27 120	9 533	657	2.4%	4 941	18.2%	1 516	15.9%	7 114	74.6%	353	6.9%	329.4%
Cash Flow from Investing Activities													
Receipts	3 187	3 187	45	1.4%	18	.5%	181	5.7%	243	7.6%	-	92.7%	(100.0%)
Proceeds on disposal of PPE	3 177	3 177	45	1.4%	18	.6%	181	5.7%	243	7.7%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	11	11	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(28 280)	(8 601)	(278)	1.0%	(4 154)	14.7%	(1 240)	14.4%	(5 672)	66.0%	(728)	7.8%	70.5%
Capital assets	(28 280)	(8 601)	(278)	1.0%	(4 154)	14.7%	(1 240)	14.4%	(5 672)	66.0%	(728)	7.8%	70.5%
Net Cash from/(used) Investing Activities	(25 092)	(5 414)	(234)	.9%	(4 136)	16.5%	(1 059)	19.6%	(5 429)	100.3%	(728)	7.7%	45.6%
Cash Flow from Financing Activities													
Receipts	60	60	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	60	60	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 445)	(1 445)	(327)	22.7%	(535)	37.0%	(519)	35.9%	(1 382)	95.6%	-	-	(100.0%)
Repayment of borrowing	(1 445)	(1 445)	(327)	22.7%	(535)	37.0%	(519)	35.9%	(1 382)	95.6%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(1 385)	(1 385)	(327)	23.6%	(535)	38.6%	(519)	37.5%	(1 382)	99.8%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	643	2 735	96	14.9%	270	42.0%	(62)	(2.3%)	303	11.1%	(375)	8.4%	(83.4%)
Cash/cash equivalents at the year begin:	1 295	3 590	359	27.7%	455	35.1%	725	20.2%	359	10.0%	691	13.8%	4.9%
Cash/cash equivalents at the year end:	1 937	6 324	455	23.5%	725	37.4%	662	10.5%	662	10.5%	316	21.9%	109.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	810	4.8%	354	2.1%	297	1.8%	15 392	91.3%	16 854	24.6%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	779	22.3%	118	3.4%	84	2.4%	2 506	71.9%	3 486	5.1%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	499	2.4%	218	1.1%	190	.9%	19 576	95.6%	20 483	29.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	476	5.0%	182	1.9%	171	1.8%	8 605	91.2%	9 434	13.8%	-	-	-
Receivables from Exchange Transactions - Waste Management	463	4.4%	200	1.9%	190	1.8%	9 688	91.9%	10 540	15.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(1)	(53.8%)	-	-	-	-	3	153.8%	2	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	132	1.7%	66	.9%	93	1.2%	7 449	96.2%	7 739	11.3%	-	-	-
Total By Income Source	3 157	4.6%	1 138	1.7%	1 026	1.5%	63 219	92.2%	68 540	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	103	8.8%	15	1.3%	5	.4%	1 044	89.5%	1 167	1.7%	-	-	-
Commercial	552	22.6%	42	1.7%	36	1.5%	1 813	74.2%	2 443	3.6%	-	-	-
Households	2 489	4.3%	576	1.0%	590	1.0%	54 725	93.7%	58 380	85.2%	-	-	-
Other	13	.2%	505	7.7%	395	6.0%	5 637	86.1%	6 550	9.6%	-	-	-
Total By Customer Group	3 157	4.6%	1 138	1.7%	1 026	1.5%	63 219	92.2%	68 540	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 015	100.0%	-	-	-	-	-	-	1 015	21.5%
Bulk Water	110	100.0%	-	-	-	-	-	-	110	2.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	182	100.0%	-	-	-	-	-	-	182	3.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	420	35.5%	368	31.1%	3	.3%	392	33.1%	1 184	25.1%
Auditor-General	-	-	2 033	100.0%	-	-	-	-	2 033	43.1%
Other	138	72.8%	45	24.0%	-	-	6	3.2%	189	4.0%
Total	1 866	39.6%	2 446	51.9%	3	.1%	398	8.5%	4 714	100.0%

Contact Details

Municipal Manager	Ms Michelle Basson	027 851 1114
Financial Manager	Ms Michelle Basson	027 851 1114

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: NAMA KHOI (NC062)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	235 741	246 224	88 839	37.7%	46 595	19.8%	49 166	20.0%	184 600	75.0%	34 308	72.3%	43.3%
Property rates	38 321	41 463	43 003	112.2%	(768)	(2.0%)	60	.1%	42 296	102.0%	(110)	100.6%	(154.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	70 711	76 887	18 271	25.8%	17 525	24.8%	18 513	24.1%	54 309	70.6%	15 332	72.1%	20.7%
Service charges - water revenue	31 885	30 476	7 455	23.4%	7 783	24.4%	8 552	28.1%	23 790	78.1%	8 376	69.0%	2.1%
Service charges - sanitation revenue	13 983	13 873	3 429	24.5%	3 508	25.1%	3 515	25.3%	10 452	75.3%	3 291	75.3%	6.8%
Service charges - refuse revenue	16 133	17 446	4 349	27.0%	4 374	27.1%	4 394	25.2%	13 117	75.2%	3 811	75.1%	15.3%
Service charges - other	868	844	211	24.3%	213	24.5%	214	25.3%	637	75.5%	-	-	(100.0%)
Rental of facilities and equipment	2 088	1 594	479	22.9%	318	15.2%	753	47.3%	1 550	97.3%	276	66.7%	173.4%
Interest earned - external investments	1 923	1 279	322	16.8%	235	12.2%	166	13.0%	722	56.5%	435	84.1%	(62.0%)
Interest earned - outstanding debtors	5 707	5 840	1 477	25.9%	1 562	27.4%	1 689	28.9%	4 728	81.0%	722	62.7%	133.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	179	91	31	17.4%	14	8.0%	30	33.1%	76	83.1%	55	77.8%	(44.7%)
Licences and permits	1 331	1 407	426	32.0%	277	20.8%	322	22.9%	1 025	72.9%	226	70.5%	42.3%
Agency services	1 331	1 032	298	22.4%	215	16.2%	409	39.6%	923	89.4%	417	80.7%	(1.8%)
Transfers recognised - operational	42 827	42 827	8 775	20.5%	11 096	25.9%	9 879	23.1%	29 750	69.5%	2 660	65.9%	271.4%
Other own revenue	8 453	11 164	312	3.7%	242	2.9%	671	6.0%	1 224	11.0%	(1 184)	(3.9%)	(156.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Operating Expenditure	299 276	306 375	64 216	21.5%	55 765	18.6%	71 719	23.4%	191 700	62.6%	51 663	58.8%	38.8%
Employee related costs	72 260	78 101	19 542	27.0%	19 356	26.8%	19 392	24.8%	58 290	74.6%	17 780	78.5%	9.1%
Remuneration of councillors	5 368	5 368	1 248	23.2%	1 266	23.6%	1 263	23.5%	3 776	70.3%	1 396	74.3%	(9.6%)
Debt impairment	24 212	24 212	-	-	-	-	4 842	20.0%	4 842	20.0%	-	-	(100.0%)
Depreciation and asset impairment	40 916	40 916	-	-	-	-	8 183	20.0%	8 183	20.0%	-	-	(100.0%)
Finance charges	10	10	5	45.6%	4	35.1%	1	9.5%	9	90.2%	5	65.1%	(82.2%)
Bulk purchases	95 603	95 577	27 855	29.1%	20 426	21.4%	24 480	25.6%	72 762	76.1%	21 060	67.9%	16.2%
Other Materials	10 391	12 724	2 656	25.6%	2 618	25.2%	2 090	16.4%	7 364	57.9%	1 755	52.8%	19.1%
Contracted services	384	888	351	91.3%	121	31.6%	158	17.8%	630	70.9%	475	66.7%	(66.7%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	3 107	-	(100.0%)
Other expenditure	50 134	48 580	12 560	25.1%	11 974	23.9%	11 310	23.3%	35 845	73.8%	6 084	50.5%	85.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(63 535)	(60 151)	24 623		(9 170)		(22 553)		(7 100)		(17 355)		
Transfers recognised - capital	14 160	18 155	-	-	3 109	22.0%	(957)	(5.3%)	2 152	11.9%	1 669	7.5%	(157.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(49 375)	(41 996)	24 623		(6 061)		(23 510)		(4 948)		(15 686)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(49 375)	(41 996)	24 623		(6 061)		(23 510)		(4 948)		(15 686)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(49 375)	(41 996)	24 623		(6 061)		(23 510)		(4 948)		(15 686)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(49 375)	(41 996)	24 623		(6 061)		(23 510)		(4 948)		(15 686)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	14 160	18 155	2 565	18.1%	4 471	31.6%	5 116	28.2%	12 152	66.9%	1 911	58.0%	167.8%
National Government	13 927	13 927	2 107	15.1%	2 310	16.6%	4 091	29.4%	8 508	61.1%	1 712	62.1%	138.9%
Provincial Government	233	233	75	32.1%	16	7.0%	-	-	91	39.1%	18	6.4%	(100.0%)
District Municipality	-	500	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	14 160	14 660	2 182	15.4%	2 326	16.4%	4 091	27.9%	8 599	58.7%	1 731	59.9%	136.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	3 495	383	-	2 145	-	1 025	29.3%	3 553	101.7%	180	22.7%	470.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	14 160	18 155	2 565	18.1%	4 471	31.6%	5 116	28.2%	12 152	66.9%	1 911	58.0%	167.8%
Governance and Administration	-	1 297	383	-	420	-	114	8.8%	918	70.8%	72	10.7%	58.3%
Executive & Council	-	12	-	-	-	-	12	100.0%	12	100.0%	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	5	32.1%	(100.0%)
Corporate Services	-	1 285	383	-	420	-	103	8.0%	906	70.5%	67	11.4%	53.3%
Community and Public Safety	233	233	75	32.1%	16	7.0%	-	-	91	39.1%	18	6.8%	(100.0%)
Community & Social Services	233	233	75	32.1%	16	7.0%	-	-	91	39.1%	18	5.3%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	7.4%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 000	6 000	1 651	27.5%	1 252	20.9%	-	-	2 902	48.4%	-	1.3%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	6 000	6 000	1 651	27.5%	1 252	20.9%	-	-	2 902	48.4%	-	1.3%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	7 927	10 539	456	5.8%	2 782	35.1%	5 002	47.5%	8 241	78.2%	1 820	83.4%	174.8%
Electricity	-	2 612	-	-	1 702	-	2 227	85.2%	3 928	150.4%	222	50.4%	903.7%
Water	-	-	-	-	-	-	-	-	-	-	24	91.3%	(100.0%)
Waste Water Management	7 927	7 927	456	5.8%	1 081	13.6%	2 775	35.0%	4 312	54.4%	1 575	107.2%	76.2%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	86	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	240 256	250 714	65 288	27.2%	58 160	24.2%	80 178	32.0%	203 626	81.2%	54 889	83.1%	46.1%
Property rates, penalties and collection charges	36 405	39 390	14 780	40.6%	8 817	24.2%	7 761	19.7%	31 359	79.6%	7 197	82.0%	7.8%
Service charges	126 901	132 550	29 508	23.3%	28 944	22.8%	28 678	21.6%	87 129	65.7%	28 740	67.7%	(.2%)
Other revenue	12 714	14 524	4 334	34.1%	5 511	43.3%	11 639	80.1%	21 484	147.9%	6 392	279.4%	82.1%
Government - operating	42 827	42 827	10 835	25.3%	13 223	30.9%	21 436	50.1%	45 494	106.2%	2 660	67.3%	705.9%
Government - capital	14 160	14 660	4 200	29.7%	-	-	8 893	60.7%	13 093	89.3%	7 993	91.4%	11.3%
Interest	7 249	6 764	1 631	22.5%	1 664	23.0%	1 772	26.2%	5 067	74.9%	1 907	80.0%	(7.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(231 956)	(239 055)	(67 843)	29.2%	(49 178)	21.2%	(78 375)	32.8%	(195 397)	81.7%	(50 488)	82.4%	55.2%
Suppliers and employees	(231 946)	(239 045)	(67 838)	29.2%	(49 175)	21.2%	(78 374)	32.8%	(195 388)	81.7%	(50 482)	82.4%	55.3%
Finance charges	(10)	(10)	(5)	45.6%	(4)	35.1%	(1)	9.5%	(9)	90.2%	(5)	203.4%	(82.2%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	8 299	11 659	(2 555)	(30.8%)	8 981	108.2%	1 803	15.5%	8 230	70.6%	4 401	92.3%	(59.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(14 160)	(18 155)	(2 839)	20.0%	(2 994)	21.1%	(4 801)	26.4%	(10 634)	58.6%	(1 966)	56.6%	144.2%
Capital assets	(14 160)	(18 155)	(2 839)	20.0%	(2 994)	21.1%	(4 801)	26.4%	(10 634)	58.6%	(1 966)	56.6%	144.2%
Net Cash from/(used) Investing Activities	(14 160)	(18 155)	(2 839)	20.0%	(2 994)	21.1%	(4 801)	26.4%	(10 634)	58.6%	(1 966)	56.6%	144.2%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(405)	(405)	(133)	32.9%	(135)	33.3%	(137)	33.7%	(405)	99.9%	(86)	46.7%	57.9%
Repayment of borrowing	(405)	(405)	(133)	32.9%	(135)	33.3%	(137)	33.7%	(405)	99.9%	(86)	46.7%	57.9%
Net Cash from/(used) Financing Activities	(405)	(405)	(133)	32.9%	(135)	33.3%	(137)	33.7%	(405)	99.9%	(86)	46.7%	57.9%
Net Increase/(Decrease) in cash held	(6 266)	(6 900)	(5 526)	88.2%	5 852	(93.4%)	(3 134)	45.4%	(2 808)	40.7%	2 349	(26.8%)	(233.4%)
Cash/cash equivalents at the year begin:	9 494	9 561	8 616	90.8%	3 090	32.5%	8 942	93.5%	8 616	90.1%	6 450	100.0%	38.6%
Cash/cash equivalents at the year end:	3 229	2 661	3 090	95.7%	8 942	276.9%	5 808	218.2%	5 808	218.2%	8 799	(1 670.0%)	(34.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2 351	7.8%	1 272	4.2%	1 019	3.4%	25 389	84.5%	30 031	26.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 729	16.1%	1 439	4.9%	1 715	5.8%	21 579	73.2%	29 461	25.5%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 399	9.9%	1 144	4.7%	649	2.7%	20 104	82.7%	24 297	21.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	822	10.3%	405	5.1%	225	2.8%	6 489	81.7%	7 942	6.9%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 199	7.2%	642	3.9%	427	2.6%	14 354	86.3%	16 623	14.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	213	3.0%	351	4.9%	217	3.0%	6 360	89.1%	7 142	6.2%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	11 713	10.1%	5 255	4.5%	4 253	3.7%	94 274	81.6%	115 496	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	665	36.7%	189	10.4%	376	20.8%	581	32.1%	1 812	1.6%	-	-	-
Commercial	4 648	13.6%	2 053	6.0%	1 801	5.3%	25 767	75.2%	34 270	29.7%	-	-	-
Households	6 401	8.1%	3 012	3.8%	2 076	2.6%	67 926	85.5%	79 414	68.8%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	11 713	10.1%	5 255	4.5%	4 253	3.7%	94 274	81.6%	115 496	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	4 134	5.7%	(636)	(.9%)	(1 711)	(2.4%)	70 969	97.5%	72 755	42.1%
Bulk Water	5 647	5.9%	3 241	3.4%	3 007	3.1%	84 314	87.6%	96 209	55.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(414)	(12.7%)	1 030	31.6%	141	4.3%	2 504	76.8%	3 260	1.9%
Auditor-General	(14)	(1.8%)	-	-	-	-	758	101.8%	744	.4%
Other	-	-	-	-	-	-	-	-	-	-
Total	9 353	5.4%	3 634	2.1%	1 437	.8%	158 544	91.7%	172 969	100.0%

Contact Details

Municipal Manager	Ms Samantha Titus	027 718 8150
Financial Manager	Mr W Bowers	027 718 8103

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAMIESBERG (NC064)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	46 434	72 616	40 657	87.6%	10 802	23.3%	10 075	13.9%	61 534	84.7%	6 647	66.2%	51.6%
Property rates	8 864	10 616	-	-	-	-	-	-	-	-	-	.1%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	5 747	8 062	1 726	30.0%	2 038	35.5%	1 777	22.0%	5 541	68.7%	1 371	71.3%	29.6%
Service charges - water revenue	4 160	4 015	833	20.0%	1 139	27.4%	1 233	30.7%	3 206	79.8%	1 028	73.3%	19.9%
Service charges - sanitation revenue	1 080	1 240	334	31.0%	373	34.6%	380	30.6%	1 088	87.7%	290	62.2%	31.1%
Service charges - refuse revenue	1 129	1 819	506	44.8%	544	48.2%	530	29.1%	1 580	86.9%	470	78.4%	12.8%
Service charges - other	-	-	7 381	-	10	-	10	-	7 401	-	28	533.0%	(65.2%)
Rental of facilities and equipment	238	141	34	14.2%	39	16.3%	43	30.3%	115	81.7%	79	70.2%	(45.8%)
Interest earned - external investments	-	813	13	-	152	-	153	18.8%	318	39.2%	1	-	13 690.8%
Interest earned - outstanding debtors	1 470	1 030	924	62.9%	1 006	68.4%	975	94.6%	2 905	282.0%	879	197.5%	10.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	5	5	2	34.0%	1	19.4%	2	40.2%	5	93.5%	1	166.0%	85.2%
Licences and permits	1	1	0	25.2%	0	5.7%	74	7 429.6%	75	7 460.5%	3	310.5%	2 651.7%
Agency services	-	-	-	-	-	-	159	-	159	-	-	-	(100.0%)
Transfers recognised - operational	22 166	43 243	28 650	129.3%	5 349	24.1%	4 544	10.5%	38 543	89.1%	2 361	55.7%	92.5%
Other own revenue	1 574	1 631	252	16.0%	135	8.6%	194	11.9%	580	35.6%	122	23.0%	59.3%
Gains on disposal of PPE	-	-	2	-	16	-	-	-	18	-	13	-	(100.0%)
Operating Expenditure	50 637	53 732	8 584	17.0%	8 979	17.7%	9 374	17.4%	26 936	50.1%	9 357	48.4%	.2%
Employee related costs	17 570	18 687	4 658	26.5%	4 698	26.7%	4 657	24.9%	14 013	75.0%	4 159	77.3%	12.0%
Remuneration of councillors	2 230	2 252	509	22.8%	539	24.2%	571	25.4%	1 619	71.9%	522	56.1%	9.4%
Debt impairment	2 001	2 001	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 865	2 865	-	-	-	-	-	-	-	-	-	-	-
Finance charges	78	151	-	-	6	8.3%	-	-	6	4.3%	-	-	-
Bulk purchases	11 240	12 279	1 419	12.6%	689	6.1%	2 183	17.8%	4 291	34.9%	2 825	52.8%	(22.7%)
Other Materials	2 370	2 370	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	11	-	-	-	11	-	-	-	-
Transfers and grants	2 542	2 542	896	35.3%	1 367	53.8%	1 053	41.4%	3 316	130.5%	981	110.3%	7.4%
Other expenditure	9 741	10 585	1 101	11.3%	1 669	17.1%	909	8.6%	3 679	34.8%	871	22.8%	4.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(4 203)	18 884	32 073		1 824		701		34 598		(2 710)		
Transfers recognised - capital	9 606	7 206	-	-	-	-	-	-	-	-	3 160	843.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	5 404	26 090	32 073		1 824		701		34 598		450		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	5 404	26 090	32 073		1 824		701		34 598		450		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	5 404	26 090	32 073		1 824		701		34 598		450		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5 404	26 090	32 073		1 824		701		34 598		450		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	9 606	7 206	2 365	24.6%	-	-	4 102	56.9%	6 467	89.7%	532	27.3%	670.4%
National Government	9 606	7 206	2 365	24.6%	-	-	4 102	56.9%	6 467	89.7%	532	30.9%	670.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	9 606	7 206	2 365	24.6%	-	-	4 102	56.9%	6 467	89.7%	532	27.3%	670.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	9 606	7 206	2 365	24.6%	-	-	4 102	56.9%	6 467	89.7%	532	27.3%	670.4%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 200	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 200	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	8 406	7 206	2 365	28.1%	-	-	4 102	56.9%	6 467	89.7%	532	27.3%	670.4%
Electricity	-	-	74	-	-	-	-	-	74	-	-	-	-
Water	8 406	7 206	2 290	27.2%	-	-	4 102	56.9%	6 392	88.7%	532	28.9%	670.4%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	58 574	79 822	64 048	109.3%	16 766	28.6%	24 513	30.7%	105 327	132.0%	16 931	111.5%	44.8%
Property rates, penalties and collection charges	8 811	10 616	2 008	22.8%	1 107	12.6%	583	5.5%	3 698	34.8%	750	35.9%	(22.3%)
Service charges	14 722	15 136	2 371	16.1%	3 079	20.9%	2 902	19.2%	8 352	55.2%	2 969	62.7%	(2.2%)
Other revenue	1 808	1 778	23 069	1 276.0%	6 088	336.7%	11 149	627.0%	40 306	2 266.9%	7 208	1 457.9%	54.7%
Government - operating	22 166	43 243	32 504	146.6%	6 340	28.6%	5 403	12.5%	44 247	102.3%	2 843	75.2%	90.1%
Government - capital	9 606	7 206	4 083	42.5%	-	-	4 323	60.0%	8 406	116.7%	3 160	96.4%	36.8%
Interest	1 461	1 843	13	.9%	152	10.4%	153	8.3%	318	17.3%	1	2.5%	13 690.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(57 388)	(55 061)	(63 759)	111.1%	(16 882)	29.4%	(24 528)	44.5%	(105 169)	191.0%	(16 950)	133.8%	44.7%
Suppliers and employees	(45 694)	(45 694)	(61 376)	134.3%	(16 866)	36.9%	(20 402)	44.6%	(98 644)	215.9%	(16 400)	159.0%	24.4%
Finance charges	(78)	(151)	(18)	23.2%	(16)	21.1%	(24)	15.8%	(58)	38.7%	(17)	81.4%	37.5%
Transfers and grants	(11 616)	(9 216)	(2 365)	20.4%	-	-	(4 102)	44.5%	(6 467)	70.2%	(532)	26.9%	670.4%
Net Cash from/(used) Operating Activities	1 186	24 761	289	24.4%	(116)	(9.8%)	(15)	(.1%)	158	.6%	(19)	(121.5%)	(22.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 186	24 761	289	24.4%	(116)	(9.8%)	(15)	(.1%)	158	.6%	(19)	(116.6%)	(22.0%)
Cash/cash equivalents at the year begin:	1 592	1 592	55	3.5%	344	21.6%	228	14.3%	55	3.5%	(5 226)	8.5%	(104.4%)
Cash/cash equivalents at the year end:	2 778	26 353	344	12.4%	228	8.2%	213	.8%	213	.8%	(5 245)	(84.5%)	(104.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	405	2.8%	506	3.4%	380	2.6%	13 416	91.2%	14 708	23.7%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	330	6.1%	218	4.0%	193	3.5%	4 717	86.4%	5 459	8.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	326	1.6%	325	1.5%	305	1.5%	20 022	95.4%	20 979	33.8%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	137	4.0%	108	3.2%	101	3.0%	3 060	89.9%	3 405	5.5%	-	-	-
Receivables from Exchange Transactions - Waste Management	148	2.3%	133	2.1%	127	2.0%	5 957	93.6%	6 364	10.3%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	104	.9%	103	.9%	103	.9%	10 822	97.2%	11 133	17.9%	-	-	-
Total By Income Source	1 450	2.3%	1 394	2.2%	1 210	1.9%	57 994	93.5%	62 048	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	171	7.2%	96	4.1%	60	2.5%	2 037	86.2%	2 364	3.8%	-	-	-
Commercial	202	4.0%	201	4.0%	178	3.5%	4 463	88.5%	5 045	8.1%	-	-	-
Households	867	2.2%	891	2.3%	755	1.9%	37 043	93.6%	39 555	63.7%	-	-	-
Other	211	1.4%	206	1.4%	217	1.4%	14 451	95.8%	15 085	24.3%	-	-	-
Total By Customer Group	1 450	2.3%	1 394	2.2%	1 210	1.9%	57 994	93.5%	62 048	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 344	18.4%	201	2.8%	281	3.8%	5 483	75.0%	7 309	40.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	219	100.0%	-	-	-	-	-	-	219	1.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	243	26.9%	110	12.2%	110	12.2%	441	48.7%	904	5.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	174	22.7%	10	1.3%	10	1.3%	575	74.8%	768	4.3%
Auditor-General	(845)	(13.8%)	32	.5%	99	1.6%	6 856	111.6%	6 143	34.1%
Other	638	23.9%	-	-	-	-	2 034	76.1%	2 672	14.8%
Total	1 773	9.8%	354	2.0%	500	2.8%	15 389	85.4%	18 016	100.0%

Contact Details

Municipal Manager	Mr Joseph G Cloete	027 652 8000
Financial Manager	Mr Rufus Beukes	027 652 8012

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: HANTAM (NC065)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	90 659	90 659	19 927	22.0%	11 609	12.8%	13 123	14.5%	44 659	49.3%	14 926	48.1%	(12.1%)
Property rates	7 588	7 588	7 627	100.5%	(1)	-	(20)	(.3%)	7 606	100.2%	(5)	99.9%	304.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	26 799	26 799	6 720	25.1%	5 988	22.3%	6 729	25.1%	19 437	72.5%	7 439	74.1%	(9.5%)
Service charges - water revenue	8 590	8 590	1 842	21.4%	1 964	22.9%	2 411	28.1%	6 217	72.4%	2 851	75.0%	(15.4%)
Service charges - sanitation revenue	6 099	6 099	2 983	48.9%	2 952	48.4%	2 957	48.5%	8 892	145.8%	3 643	144.0%	(18.8%)
Service charges - refuse revenue	6 173	6 173	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	442	442	143	32.4%	74	16.8%	56	12.7%	274	61.9%	51	61.5%	10.4%
Rental of facilities and equipment	169	169	34	20.0%	48	28.4%	196	116.3%	278	164.8%	27	44.3%	621.2%
Interest earned - external investments	430	430	108	25.1%	146	33.8%	275	64.0%	529	123.0%	78	68.1%	252.9%
Interest earned - outstanding debtors	1 667	1 667	367	22.0%	323	19.4%	410	24.6%	1 101	66.0%	413	67.2%	(.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	93	93	11	12.1%	5	5.4%	8	8.1%	24	25.5%	20	61.6%	(61.7%)
Licences and permits	1 520	1 520	80	5.2%	68	4.4%	67	4.4%	214	14.1%	398	56.5%	(83.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	25 428	25 428	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	5 661	5 661	13	.2%	42	.7%	34	.6%	88	1.6%	11	1.4%	210.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	90 644	90 644	14 973	16.5%	21 464	23.7%	12 455	13.7%	48 891	53.9%	15 686	62.1%	(20.6%)
Employee related costs	33 363	33 363	7 722	23.1%	8 933	26.8%	4 411	13.2%	21 066	63.1%	7 406	75.8%	(40.4%)
Remuneration of councillors	2 800	2 800	653	23.3%	660	23.6%	498	17.8%	1 811	64.7%	692	73.3%	(28.1%)
Debt impairment	2 477	2 477	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 295	4 295	-	-	-	-	-	-	-	-	742	69.3%	(100.0%)
Finance charges	2 123	2 123	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	22 844	22 844	3 163	13.8%	5 798	25.4%	4 118	18.0%	13 078	57.2%	3 803	65.8%	8.3%
Other Materials	4 689	4 689	-	-	-	-	-	-	-	-	-	-	-
Contracted services	661	661	174	26.3%	154	23.3%	177	26.7%	504	76.3%	153	74.3%	15.3%
Transfers and grants	248	248	247	99.4%	-	-	-	-	247	99.4%	-	100.0%	-
Other expenditure	17 144	17 144	3 015	17.6%	5 918	34.5%	3 252	19.0%	12 186	71.1%	2 890	60.8%	12.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	14	14	4 954		(9 855)		669		(4 232)		(760)		
Transfers recognised - capital	31 192	31 192	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	31 206	31 206	4 954		(9 855)		669		(4 232)		(760)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	31 206	31 206	4 954		(9 855)		669		(4 232)		(760)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	31 206	31 206	4 954		(9 855)		669		(4 232)		(760)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	31 206	31 206	4 954		(9 855)		669		(4 232)		(760)		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	33 937	33 937	4 467	13.2%	3 173	9.3%	9 566	28.2%	17 206	50.7%	4 299	41.6%	122.5%
National Government	31 192	31 192	4 365	14.0%	3 147	10.1%	9 564	30.7%	17 076	54.7%	4 278	41.0%	123.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 192	31 192	4 365	14.0%	3 147	10.1%	9 564	30.7%	17 076	54.7%	4 278	41.0%	123.6%
Borrowing	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	245	245	102	41.8%	26	10.5%	2	1.0%	130	53.3%	21	80.6%	(88.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	33 937	33 937	4 467	13.2%	3 173	9.3%	9 566	28.2%	17 206	50.7%	4 299	41.6%	122.5%
Governance and Administration	120	120	102	85.4%	5	4.3%	2	1.9%	110	91.7%	21	230.1%	(88.8%)
Executive & Council	-	-	102	-	5	-	2	-	110	-	21	-	(88.8%)
Budget & Treasury Office	20	20	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	100	100	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	156	156	3 946	2 534.1%	2 182	1 401.2%	904	580.5%	7 032	4 515.8%	1 089	105.5%	(17.0%)
Community & Social Services	156	156	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	3 946	-	2 182	-	904	-	7 032	-	1 089	-	(17.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 463	8 463	-	-	21	.2%	-	-	21	.2%	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	8 463	8 463	-	-	21	.2%	-	-	21	.2%	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	22 699	22 699	419	1.8%	965	4.3%	8 660	38.2%	10 044	44.3%	3 189	29.5%	171.6%
Electricity	2 426	2 426	-	-	-	-	-	-	-	-	-	-	-
Water	20 173	20 173	-	-	965	4.8%	8 660	42.9%	9 625	47.7%	2 420	31.0%	257.8%
Waste Water Management	100	100	419	418.9%	-	-	-	-	419	418.9%	769	100.0%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	106 787	106 787	25 516	23.9%	32 099	30.1%	29 867	28.0%	87 482	81.9%	21 304	66.6%	40.2%
Property rates, penalties and collection charges	6 450	6 450	1 832	28.4%	1 464	22.7%	1 178	18.3%	4 474	69.4%	1 105	72.5%	6.6%
Service charges	40 901	40 901	8 223	20.1%	8 431	20.6%	8 194	20.0%	24 849	60.8%	8 721	63.7%	(6.0%)
Other revenue	1 774	1 774	137	7.7%	582	32.8%	304	17.2%	1 023	57.7%	456	61.7%	(33.2%)
Government - operating	25 428	25 428	10 763	42.3%	6 736	26.5%	5 985	23.5%	23 484	92.4%	6 925	100.0%	(13.6%)
Government - capital	31 192	31 192	4 359	14.0%	14 549	46.6%	13 823	44.3%	32 731	104.9%	3 823	36.2%	261.6%
Interest	1 043	1 043	202	19.4%	336	32.2%	384	36.8%	922	88.4%	274	82.6%	39.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(78 600)	(78 600)	(26 321)	33.5%	(23 457)	29.8%	(20 816)	26.5%	(70 594)	89.8%	(14 337)	70.6%	45.2%
Suppliers and employees	(78 406)	(78 406)	(26 320)	33.6%	(23 456)	29.9%	(20 816)	26.5%	(70 592)	90.0%	(14 331)	70.6%	45.3%
Finance charges	(194)	(194)	(1)	.8%	(1)	.3%	(0)	.1%	(2)	1.2%	(6)	87.3%	(96.6%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	28 188	28 188	(805)	(2.9%)	8 642	30.7%	9 051	32.1%	16 888	59.9%	6 967	54.0%	29.9%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(30 237)	(30 237)	(3 983)	13.2%	(2 786)	9.2%	(8 392)	27.8%	(15 161)	50.1%	(3 774)	42.5%	122.4%
Capital assets	(30 237)	(30 237)	(3 983)	13.2%	(2 786)	9.2%	(8 392)	27.8%	(15 161)	50.1%	(3 774)	42.5%	122.4%
Net Cash from/(used) Investing Activities	(30 237)	(30 237)	(3 983)	13.2%	(2 786)	9.2%	(8 392)	27.8%	(15 161)	50.1%	(3 774)	42.5%	122.4%
Cash Flow from Financing Activities													
Receipts	2 560	2 560	11	.4%	17	.7%	10	.4%	38	1.5%	21	122.6%	(52.1%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	60	60	11	18.6%	17	28.1%	10	16.5%	38	63.2%	21	122.6%	(52.1%)
Payments	(500)	(500)	(31)	6.2%	(32)	6.4%	(16)	3.2%	(79)	15.9%	(140)	98.1%	(88.5%)
Repayment of borrowing	(500)	(500)	(31)	6.2%	(32)	6.4%	(16)	3.2%	(79)	15.9%	(140)	98.1%	(88.5%)
Net Cash from/(used) Financing Activities	2 060	2 060	(20)	(1.0%)	(15)	(.7%)	(6)	(.3%)	(41)	(2.0%)	(120)	95.5%	(94.8%)
Net Increase/(Decrease) in cash held	11	11	(4 807)	(43 000.5%)	5 840	52 238.7%	654	5 846.9%	1 687	15 085.2%	3 073	(9 885.3%)	(78.7%)
Cash/cash equivalents at the year begin:	1 175	1 175	815	69.4%	(3 992)	(339.7%)	1 848	157.2%	815	69.4%	632	100.0%	192.5%
Cash/cash equivalents at the year end:	1 187	1 187	(3 992)	(336.5%)	1 848	155.8%	2 502	210.9%	2 502	210.9%	3 705	315.3%	(32.5%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 219	11.7%	270	2.6%	254	2.4%	8 660	83.2%	10 403	24.6%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 338	31.2%	206	4.8%	174	4.1%	2 577	60.0%	4 295	10.1%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	664	6.7%	177	1.8%	161	1.6%	8 853	89.8%	9 856	23.3%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	607	10.0%	212	3.5%	197	3.2%	5 084	83.3%	6 100	14.4%	-	-	-
Receivables from Exchange Transactions - Waste Management	624	7.4%	238	2.8%	233	2.7%	7 370	87.1%	8 465	20.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	212	6.5%	53	1.6%	44	1.4%	2 943	90.5%	3 252	7.7%	-	-	-
Total By Income Source	4 665	11.0%	1 157	2.7%	1 063	2.5%	35 487	83.8%	42 371	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	545	25.8%	153	7.2%	125	5.9%	1 292	61.1%	2 116	5.0%	-	-	-
Commercial	825	34.4%	62	2.6%	69	2.9%	1 440	60.1%	2 395	5.7%	-	-	-
Households	3 272	8.7%	934	2.5%	862	2.3%	32 362	86.5%	37 429	88.3%	-	-	-
Other	23	5.4%	8	1.8%	7	1.6%	393	91.2%	431	1.0%	-	-	-
Total By Customer Group	4 665	11.0%	1 157	2.7%	1 063	2.5%	35 487	83.8%	42 371	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	459	84.2%	47	8.6%	39	7.1%	-	-	545	3.3%
Auditor-General	362	11.5%	1 216	38.8%	1 101	35.1%	456	14.5%	3 135	18.9%
Other	12 883	100.0%	-	-	-	-	-	-	12 883	77.8%
Total	13 704	82.7%	1 263	7.6%	1 140	6.9%	456	2.8%	16 563	100.0%

Contact Details

Municipal Manager	Mr J.R. van Wyk (Acting)	027 341 8500
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAROO HOOGLAND (NC066)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	51 695	53 155	17 646	34.1%	11 510	22.3%	11 933	22.4%	41 089	77.3%	10 055	75.2%	18.7%
Property rates	6 302	6 302	4 985	79.1%	10	.2%	36	.6%	5 031	79.8%	35	84.5%	2.8%
Property rates - penalties and collection charges	249	249	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	11 114	10 414	2 379	21.4%	2 422	21.8%	2 733	26.2%	7 535	72.4%	2 557	73.1%	6.9%
Service charges - water revenue	3 480	6 180	809	23.2%	969	27.9%	1 004	16.2%	2 782	45.0%	980	79.7%	2.4%
Service charges - sanitation revenue	3 773	3 773	849	22.5%	916	24.3%	902	23.9%	2 667	70.7%	861	75.5%	4.7%
Service charges - refuse revenue	2 962	2 962	690	23.3%	738	24.9%	726	24.5%	2 154	72.7%	692	49.7%	5.0%
Service charges - other	12	12	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	507	507	195	38.4%	185	36.4%	153	30.2%	533	105.1%	168	103.2%	(9.1%)
Interest earned - external investments	231	231	427	184.8%	84	36.5%	76	32.7%	587	254.0%	94	261.1%	(19.7%)
Interest earned - outstanding debtors	856	856	256	29.9%	387	45.3%	420	49.1%	1 063	124.2%	313	80.9%	34.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	5	5	1	19.2%	1	12.5%	0	4.9%	2	36.6%	2	105.7%	(88.2%)
Licences and permits	24	24	35	145.5%	4	15.3%	0	1.5%	39	162.2%	29	320.1%	(98.8%)
Agency services	261	261	55	20.9%	85	32.7%	82	31.5%	222	85.1%	69	76.9%	18.8%
Transfers recognised - operational	21 246	20 706	6 599	31.1%	5 032	23.7%	5 456	26.4%	17 087	82.5%	4 118	72.2%	32.5%
Other own revenue	523	523	367	70.1%	677	129.3%	344	65.8%	1 388	265.2%	136	123.2%	153.3%
Gains on disposal of PPE	150	150	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	51 636	53 095	8 648	16.7%	11 019	21.3%	9 476	17.8%	29 144	54.9%	9 094	57.2%	4.2%
Employee related costs	18 716	18 716	3 849	20.6%	5 472	29.2%	4 750	25.4%	14 071	75.2%	3 790	76.7%	25.3%
Remuneration of councillors	2 400	2 400	493	20.6%	535	22.3%	535	22.3%	1 563	65.1%	608	70.3%	(12.1%)
Debt impairment	2 514	2 514	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	400	400	-	-	-	-	-	-	-	-	-	-	-
Finance charges	776	776	91	11.7%	30	3.9%	(1 099)	(141.7%)	(978)	(126.2%)	67	63.1%	(1 743.0%)
Bulk purchases	8 405	8 405	1 665	19.8%	1 934	23.0%	1 949	23.2%	5 548	66.0%	1 819	73.4%	7.1%
Other Materials	-	-	886	-	1 287	-	593	-	2 766	-	926	136.2%	(35.9%)
Contracted services	1 185	885	193	16.3%	792	66.9%	464	52.4%	1 448	163.7%	244	22.4%	90.0%
Transfers and grants	4 556	3 216	866	19.0%	436	9.6%	798	24.8%	2 100	65.3%	1 095	37.8%	(27.1%)
Other expenditure	12 684	15 784	605	4.8%	533	4.2%	1 487	9.4%	2 626	16.6%	544	20.4%	173.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	59	59	8 998		490		2 457		11 945		962		
Transfers recognised - capital	9 344	9 344	4 130	44.2%	1 653	17.7%	134	1.4%	5 918	63.3%	1 156	136.6%	(88.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	578	-	1 882	-	931	-	3 391	-	4 317	-	(78.4%)
Surplus/(Deficit) after capital transfers and contributions	9 403	9 403	13 706		4 026		3 522		21 254		6 435		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	9 403	9 403	13 706		4 026		3 522		21 254		6 435		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	9 403	9 403	13 706		4 026		3 522		21 254		6 435		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	9 403	9 403	13 706		4 026		3 522		21 254		6 435		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	9 344	9 344	1 874	20.1%	1 358	14.5%	814	8.7%	4 046	43.3%	3 496	41.2%	(76.7%)
National Government	9 344	9 344	1 874	20.1%	1 219	13.0%	814	8.7%	3 908	41.8%	3 496	56.7%	(76.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	139	-	-	-	139	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	9 344	9 344	1 874	20.1%	1 358	14.5%	814	8.7%	4 046	43.3%	3 496	41.2%	(76.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	9 344	9 344	1 874	20.1%	1 358	14.5%	814	8.7%	4 046	43.3%	3 496	41.2%	(76.7%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 162	1 162	191	16.5%	-	-	-	-	191	16.5%	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 162	1 162	191	16.5%	-	-	-	-	191	16.5%	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	495	-	274	-	60	-	829	-	995	20.4%	(94.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	495	-	274	-	60	-	829	-	995	20.4%	(94.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	8 182	8 182	1 188	14.5%	1 084	13.2%	755	9.2%	3 026	37.0%	2 500	59.3%	(69.8%)
Electricity	1 600	1 600	-	-	316	19.7%	94	5.9%	410	25.6%	-	-	(100.0%)
Water	6 582	6 582	1 188	18.0%	768	11.7%	660	10.0%	2 617	39.8%	2 500	59.3%	(73.6%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	60 443	61 903	17 031	28.2%	12 439	20.6%	11 967	19.3%	41 437	66.9%	11 366	76.5%	5.3%
Property rates, penalties and collection charges	6 678	9 378	1 390	20.8%	1 557	23.3%	990	10.6%	3 938	42.0%	928	60.8%	6.7%
Service charges	20 809	20 109	3 636	17.5%	4 074	19.6%	4 309	21.4%	12 019	59.8%	4 446	63.1%	(3.1%)
Other revenue	1 405	1 405	652	46.4%	947	67.4%	577	41.1%	2 176	154.9%	381	211.6%	51.5%
Government - operating	21 246	20 706	10 729	50.5%	5 474	25.8%	5 686	27.5%	21 889	105.7%	5 274	98.9%	7.8%
Government - capital	9 344	9 344	-	-	-	-	-	-	-	-	-	45.5%	-
Interest	961	961	624	64.9%	387	40.2%	404	42.0%	1 415	147.2%	336	98.9%	20.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(50 599)	(52 059)	(16 059)	31.7%	(14 433)	28.5%	(18 518)	35.6%	(49 011)	94.1%	(8 624)	80.9%	114.7%
Suppliers and employees	(45 429)	(48 229)	(15 981)	35.2%	(14 400)	31.7%	(18 486)	38.3%	(48 867)	101.3%	(8 548)	80.0%	116.3%
Finance charges	(305)	(305)	(33)	10.9%	(30)	9.9%	(29)	9.5%	(92)	30.3%	(32)	10.3%	(8.1%)
Transfers and grants	(4 865)	(3 525)	(45)	.9%	(3)	.1%	(3)	.1%	(52)	1.5%	(44)	-	(93.0%)
Net Cash from/(used) Operating Activities	9 844	9 844	972	9.9%	(1 994)	(20.3%)	(6 551)	(66.6%)	(7 574)	(76.9%)	2 742	58.0%	(338.9%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(9 344)	(9 344)	(1 702)	18.2%	(1 895)	20.3%	(861)	9.2%	(4 458)	47.7%	(4 317)	48.7%	(80.1%)
Capital assets	(9 344)	(9 344)	(1 702)	18.2%	(1 895)	20.3%	(861)	9.2%	(4 458)	47.7%	(4 317)	48.7%	(80.1%)
Net Cash from/(used) Investing Activities	(9 344)	(9 344)	(1 702)	18.2%	(1 895)	20.3%	(861)	9.2%	(4 458)	47.7%	(4 317)	48.9%	(80.1%)
Cash Flow from Financing Activities													
Receipts	-	-	(1)	-	2	-	176	-	177	-	(2)	-	(8 126.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(1)	-	2	-	176	-	177	-	(2)	-	(8 126.0%)
Payments	(305)	(305)	(50)	16.4%	-	-	-	-	(50)	16.4%	-	67.7%	-
Repayment of borrowing	(305)	(305)	(50)	16.4%	-	-	-	-	(50)	16.4%	-	67.7%	-
Net Cash from/(used) Financing Activities	(305)	(305)	(51)	16.6%	2	(.5%)	176	(57.6%)	127	(41.5%)	(2)	68.4%	(8 126.0%)
Net Increase/(Decrease) in cash held	195	195	(781)	(400.8%)	(3 888)	(1 996.1%)	(7 237)	(3 711.0%)	(11 905)	(6 105.3%)	(1 577)	1 969.8%	358.8%
Cash/cash equivalents at the year begin:	2 780	2 780	5 930	213.3%	5 149	185.2%	1 261	45.4%	5 930	213.3%	4 888	83.4%	(74.2%)
Cash/cash equivalents at the year end:	2 975	2 975	5 149	173.1%	1 261	42.4%	(5 976)	(200.9%)	(5 976)	(200.9%)	3 310	117.0%	(280.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	235	5.7%	79	1.9%	157	3.8%	3 641	88.5%	4 112	18.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	982	71.6%	(56)	(4.1%)	180	13.1%	265	19.3%	1 372	6.0%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	322	7.6%	72	1.7%	79	1.9%	3 753	88.8%	4 226	18.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	208	5.6%	86	2.3%	96	2.6%	3 295	89.4%	3 685	16.1%	-	-	-
Receivables from Exchange Transactions - Waste Management	128	3.4%	79	2.1%	69	1.9%	3 458	92.6%	3 733	16.3%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	54	21.3%	7	2.8%	(5)	(1.9%)	198	77.7%	254	1.1%	-	-	-
Interest on Arrear Debtor Accounts	344	10.4%	49	1.5%	101	3.0%	2 824	85.1%	3 317	14.5%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	38	1.8%	32	1.5%	(8)	(.4%)	2 076	97.1%	2 138	9.4%	-	-	-
Total By Income Source	2 312	10.1%	348	1.5%	670	2.9%	19 509	85.4%	22 838	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	159	13.6%	(1)	(.1%)	49	4.2%	965	82.4%	1 172	5.1%	-	-	-
Commercial	592	39.2%	(16)	(1.1%)	59	3.9%	877	58.0%	1 513	6.6%	-	-	-
Households	1 498	7.5%	357	1.8%	535	2.7%	17 620	88.1%	20 010	87.6%	-	-	-
Other	63	43.7%	8	5.4%	26	18.1%	47	32.8%	144	.6%	-	-	-
Total By Customer Group	2 312	10.1%	348	1.5%	670	2.9%	19 509	85.4%	22 838	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	7	100.0%	-	-	-	-	-	-	7	.3%
Bulk Water	2	100.0%	-	-	-	-	-	-	2	.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	25	100.0%	-	-	-	-	-	-	25	.9%
Trade Creditors	216	26.2%	-	-	-	-	607	73.8%	823	30.8%
Auditor-General	6	.3%	11	.6%	1 798	99.0%	-	-	1 815	67.9%
Other	-	-	-	-	-	-	-	-	-	-
Total	256	9.6%	11	.4%	1 798	67.3%	607	22.7%	2 672	100.0%

Contact Details

Municipal Manager	Mr Gustav Waldo Von Mollendorf	053 391 3003
Financial Manager	Mr Sarel J Myburgh	053 391 3003

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KHAI-MA (NC067)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	52 807	47 333	14 991	28.4%	11 422	21.6%	11 008	23.3%	37 421	79.1%	9 492	59.2%	16.0%
Property rates	5 438	4 008	3 399	62.5%	-	-	680	17.0%	4 078	101.7%	-	84.0%	(100.0%)
Property rates - penalties and collection charges	50	68	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	8 664	8 446	1 984	22.9%	1 938	22.4%	2 036	24.1%	5 958	70.5%	1 246	58.4%	63.4%
Service charges - water revenue	8 215	7 762	1 635	19.9%	2 028	24.7%	1 700	21.9%	5 363	69.1%	2 057	56.2%	(17.4%)
Service charges - sanitation revenue	1 454	1 104	266	18.3%	268	18.4%	262	23.7%	795	72.0%	268	24.9%	(2.5%)
Service charges - refuse revenue	1 166	963	240	20.6%	242	20.8%	245	25.5%	728	75.6%	220	21.6%	11.7%
Service charges - other	48	18	6	12.1%	2	4.0%	48	258.7%	56	300.7%	1	50.2%	4 903.3%
Rental of facilities and equipment	161	168	39	24.0%	41	25.7%	40	23.8%	120	71.4%	22	102.8%	81.8%
Interest earned - external investments	200	200	67	33.3%	95	47.5%	118	59.0%	280	139.9%	154	116.5%	(23.3%)
Interest earned - outstanding debtors	878	1 933	536	61.0%	589	67.1%	643	33.3%	1 768	91.5%	432	132.5%	49.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4	30	12	291.3%	13	320.3%	7	22.6%	31	104.1%	6	38.7%	16.5%
Licences and permits	38	43	11	27.9%	13	32.9%	9	21.4%	33	75.4%	10	81.3%	(4.3%)
Agency services	189	95	0	.1%	-	-	-	-	0	.1%	47	84.4%	(100.0%)
Transfers recognised - operational	21 406	22 472	6 791	31.7%	6 181	28.9%	5 214	23.2%	18 187	80.9%	5 025	77.7%	3.8%
Other own revenue	4 896	22	7	.1%	12	.2%	5	24.8%	24	110.3%	5	.3%	2.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	52 440	54 614	5 998	11.4%	9 552	18.2%	8 001	14.6%	23 551	43.1%	11 510	41.5%	(30.5%)
Employee related costs	19 884	20 086	3 502	17.6%	4 018	20.2%	4 424	22.0%	11 944	59.5%	2 938	54.6%	50.6%
Remuneration of councillors	2 259	2 216	513	22.7%	535	23.7%	535	24.1%	1 582	71.4%	432	71.2%	23.9%
Debt impairment	4 030	4 050	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 448	3 065	-	-	1 487	43.1%	742	24.2%	2 230	72.8%	2 015	68.2%	(63.2%)
Finance charges	600	1 236	-	-	1	.2%	0	-	1	.1%	2	6.3%	(98.4%)
Bulk purchases	10 802	10 510	-	-	877	8.1%	-	-	877	8.3%	3 333	44.5%	(100.0%)
Other Materials	1 740	1 949	-	-	-		-	-	-	-	-	-	-
Contracted services	5	105	-	-	42	832.7%	49	46.7%	91	86.3%	-	344.4%	(100.0%)
Transfers and grants	435	455	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	9 206	10 912	1 984	21.5%	2 592	28.2%	2 250	20.6%	6 826	62.6%	2 790	63.7%	(19.3%)
Loss on disposal of PPE	30	30	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	367	(7 281)	8 992		1 870		3 007		13 870		(2 018)		
Transfers recognised - capital	16 267	13 685	152	.9%	4 240	26.1%	(333)	(2.4%)	4 059	29.7%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	16 634	6 404	9 145		6 110		2 674		17 928		(2 018)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	16 634	6 404	9 145		6 110		2 674		17 928		(2 018)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	16 634	6 404	9 145		6 110		2 674		17 928		(2 018)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	16 634	6 404	9 145		6 110		2 674		17 928		(2 018)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	16 367	13 885	3 050	18.6%	1 252	7.7%	491	3.5%	4 793	34.5%	1 104	16.7%	(55.5%)
National Government	16 267	13 535	1 667	10.2%	1 247	7.7%	483	3.6%	3 398	25.1%	1 042	16.1%	(53.7%)
Provincial Government	-	150	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	16 267	13 685	1 667	10.2%	1 247	7.7%	483	3.5%	3 398	24.8%	1 042	16.1%	(53.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	100	200	1 383	1 382.5%	5	4.7%	8	4.2%	1 396	697.9%	62	61.9%	(86.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	16 367	13 885	3 050	18.6%	1 252	7.7%	491	3.5%	4 793	34.5%	1 104	16.7%	(55.5%)
Governance and Administration	100	200	9	9.0%	5	4.7%	8	4.2%	22	11.1%	48	30.0%	(82.3%)
Executive & Council	100	200	9	9.0%	5	4.7%	8	4.2%	22	11.1%	48	30.0%	(82.3%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 018	7 168	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	150	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	7 018	7 018	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 039	4 263	3 041	75.3%	1 247	30.9%	-	-	4 288	100.6%	1 008	17.7%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	4 039	4 263	3 041	75.3%	1 247	30.9%	-	-	4 288	100.6%	1 008	17.7%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	5 211	2 254	-	-	-	-	483	21.4%	483	21.4%	48	6.0%	909.2%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	2 478	2 254	-	-	-	-	483	21.4%	483	21.4%	48	17.5%	909.2%
Waste Water Management	2 732	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	68 121	54 637	22 467	33.0%	16 522	24.3%	13 907	25.5%	52 897	96.8%	11 939	76.7%	16.5%
Property rates, penalties and collection charges	9 707	8 296	600	6.2%	1 665	17.1%	427	5.1%	2 691	32.4%	290	560.3%	47.3%
Service charges	14 597	8 970	2 374	16.3%	2 315	15.9%	3 192	35.6%	7 881	87.9%	2 500	51.4%	27.7%
Other revenue	5 288	358	3 785	71.6%	3 879	73.3%	3 326	929.4%	10 990	3 071.5%	3 737	178.1%	(11.0%)
Government - operating	21 406	22 472	8 312	38.8%	2 372	11.1%	4 755	21.2%	15 439	68.7%	4 731	61.0%	.5%
Government - capital	16 267	13 685	7 295	44.8%	6 175	38.0%	1 960	14.3%	15 430	112.8%	500	65.4%	292.0%
Interest	856	856	101	11.8%	117	13.7%	248	29.0%	466	54.5%	181	37.1%	37.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(45 849)	(42 325)	(14 189)	30.9%	(11 814)	25.8%	(13 012)	30.7%	(39 016)	92.2%	(12 608)	73.8%	3.2%
Suppliers and employees	(45 689)	(41 529)	(14 189)	31.1%	(11 814)	25.9%	(13 012)	31.3%	(39 016)	93.9%	(12 552)	75.0%	3.7%
Finance charges	(160)	(796)	-	-	-	-	-	-	-	-	(57)	9.5%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	22 272	12 312	8 278	37.2%	4 708	21.1%	895	7.3%	13 881	112.7%	(669)	93.0%	(233.8%)
Cash Flow from Investing Activities													
Receipts	(30)	(30)	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	(30)	(30)	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(16 367)	(13 885)	(3 041)	18.6%	(1 228)	7.5%	(491)	3.5%	(4 760)	34.3%	(1 104)	17.3%	(55.5%)
Capital assets	(16 367)	(13 885)	(3 041)	18.6%	(1 228)	7.5%	(491)	3.5%	(4 760)	34.3%	(1 104)	17.3%	(55.5%)
Net Cash from/(used) Investing Activities	(16 397)	(13 915)	(3 041)	18.5%	(1 228)	7.5%	(491)	3.5%	(4 760)	34.2%	(1 104)	17.3%	(55.5%)
Cash Flow from Financing Activities													
Receipts	6	6	2	39.4%	1	12.0%	5	94.9%	8	146.3%	-	51.3%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	6	6	2	39.4%	1	12.0%	5	94.9%	8	146.3%	-	51.3%	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	6	6	2	39.4%	1	12.0%	5	94.9%	8	146.3%	-	(344.8%)	(100.0%)
Net Increase/(Decrease) in cash held	5 880	(1 598)	5 239	89.1%	3 481	59.2%	409	(25.6%)	9 129	(571.4%)	(1 773)	(999.6%)	(123.1%)
Cash/cash equivalents at the year begin:	2 058	2 058	1 531	74.4%	6 770	329.0%	10 251	498.2%	1 531	74.4%	8 786	44.3%	16.7%
Cash/cash equivalents at the year end:	7 938	460	6 770	85.3%	10 251	129.1%	10 660	2 317.1%	10 660	2 317.1%	7 013	610.1%	52.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	722	2.4%	721	2.4%	571	1.9%	27 618	93.2%	29 632	57.9%	-	-	23 025
Trade and Other Receivables from Exchange Transactions - Electricity	272	15.8%	165	9.6%	90	5.2%	1 195	69.4%	1 723	3.4%	-	-	991
Receivables from Non-exchange Transactions - Property Rates	208	8.7%	47	2.0%	25	1.1%	2 111	88.3%	2 392	4.7%	-	-	3 925
Receivables from Exchange Transactions - Waste Water Management	92	2.7%	70	2.0%	66	1.9%	3 207	93.4%	3 435	6.7%	-	-	2 507
Receivables from Exchange Transactions - Waste Management	88	2.7%	68	2.1%	64	2.0%	3 024	93.2%	3 244	6.3%	-	-	2 320
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	212	2.8%	206	2.7%	198	2.6%	6 900	91.8%	7 515	14.7%	-	-	4 861
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7	.2%	6	.2%	11	.3%	3 251	99.2%	3 276	6.4%	-	-	1 947
Total By Income Source	1 601	3.1%	1 283	2.5%	1 026	2.0%	47 307	92.4%	51 217	100.0%	-	-	39 576
Debtors Age Analysis By Customer Group													
Organs of State	29	7.2%	31	7.7%	24	5.8%	324	79.3%	409	.8%	-	-	126
Commercial	268	18.7%	157	11.0%	93	6.5%	914	63.9%	1 431	2.8%	-	-	618
Households	1 304	2.6%	1 095	2.2%	909	1.8%	46 068	93.3%	49 377	96.4%	-	-	38 832
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 601	3.1%	1 283	2.5%	1 026	2.0%	47 307	92.4%	51 217	100.0%	-	-	39 576

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 184	18.2%	124	1.9%	705	10.9%	4 477	69.0%	6 489	44.7%
Bulk Water	488	18.1%	511	18.9%	468	17.3%	1 230	45.6%	2 696	18.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	236	100.0%	-	-	-	-	-	-	236	1.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	99	20.4%	216	44.5%	60	12.3%	111	22.9%	487	3.4%
Auditor-General	(410)	(8.9%)	18	.4%	29	.6%	4 977	107.9%	4 613	31.8%
Other	-	-	-	-	-	-	-	-	-	-
Total	1 597	11.0%	869	6.0%	1 261	8.7%	10 795	74.3%	14 522	100.0%

Contact Details

Municipal Manager	Mr O.J. Isaacs	054 933 1022
Financial Manager	Mr P. J. van der Merwe	054 933 1000

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: NAMAKWA (DC6)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	92 883	95 780	15 591	16.8%	13 622	14.7%	15 841	16.5%	45 054	47.0%	14 627	48.7%	8.3%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	770	770	187	24.3%	182	23.7%	108	14.1%	478	62.1%	200	71.9%	(45.7%)
Interest earned - external investments	2 830	2 830	143	5.1%	251	8.9%	171	6.0%	565	20.0%	234	20.1%	(27.0%)
Interest earned - outstanding debtors	60	60	15	25.0%	17	28.1%	12	19.4%	43	72.5%	17	60.9%	(31.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	5	5	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	11 993	11 993	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	77 098	78 976	15 210	19.7%	13 135	17.0%	15 526	19.7%	43 872	55.6%	13 471	54.3%	15.3%
Other own revenue	127	1 145	36	28.2%	36	28.6%	24	2.1%	96	8.4%	706	261.3%	(96.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	100 409	102 375	11 811	11.8%	18 495	18.4%	14 354	14.0%	44 660	43.6%	13 742	45.9%	4.5%
Employee related costs	32 674	31 766	7 167	21.9%	7 982	24.4%	6 790	21.4%	21 939	69.1%	7 087	72.4%	(4.2%)
Remuneration of councillors	2 982	3 226	682	22.9%	697	23.4%	700	21.7%	2 078	64.4%	789	74.2%	(11.4%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	15	-	(100.0%)
Depreciation and asset impairment	2 194	2 194	-	-	-	-	-	-	-	-	19	.9%	(100.0%)
Finance charges	1 618	1 666	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	40 266	40 266	377	.9%	6 109	15.2%	1 489	3.7%	7 974	19.8%	1 938	19.9%	(23.2%)
Transfers and grants	-	1 683	-	-	82	-	208	12.4%	290	17.2%	-	.9%	(100.0%)
Other expenditure	20 676	21 574	3 585	17.3%	3 626	17.5%	5 167	24.0%	12 379	57.4%	3 893	63.8%	32.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(7 526)	(6 595)	3 780		(4 873)		1 487		394		886		
Transfers recognised - capital	-	-	29	-	28	-	48	-	105	-	61	43.8%	(21.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(7 526)	(6 595)	3 809		(4 845)		1 535		499		947		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(7 526)	(6 595)	3 809		(4 845)		1 535		499		947		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(7 526)	(6 595)	3 809		(4 845)		1 535		499		947		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(7 526)	(6 595)	3 809		(4 845)		1 535		499		947		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	93	774	26	27.5%	35	37.7%	112	14.5%	173	22.3%	30	32.8%	273.6%
National Government	-	4	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	675	-	-	-	-	95	14.1%	95	14.1%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	679	-	-	-	-	95	14.0%	95	14.0%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	93	95	26	27.5%	35	37.7%	17	17.8%	78	81.7%	30	80.0%	(43.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	93	774	26	27.5%	35	37.7%	112	14.5%	173	22.3%	30	32.8%	273.6%
Governance and Administration	85	86	26	30.1%	35	41.2%	17	19.6%	78	89.9%	30	78.3%	(43.5%)
Executive & Council	-	1	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	20.6%	-
Corporate Services	85	85	26	30.1%	35	41.2%	17	19.9%	78	91.2%	30	81.4%	(43.5%)
Community and Public Safety	-	675	-	-	-	-	95	14.1%	95	14.1%	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	675	-	-	-	-	95	14.1%	95	14.1%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	5	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	5	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8	8	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	92 883	95 780	23 190	25.0%	22 895	24.6%	27 946	29.2%	74 031	77.3%	20 858	64.0%	34.0%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	13 640	14 658	5 116	37.5%	7 962	58.4%	2 510	17.1%	15 588	106.3%	7 014	87.6%	(64.2%)
Government - operating	76 353	78 231	17 916	23.5%	14 665	19.2%	25 248	32.3%	57 829	73.9%	13 593	61.2%	85.7%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2 890	2 890	158	5.5%	268	9.3%	189	6.5%	615	21.3%	251	22.1%	(25.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(98 123)	(100 089)	(23 195)	23.6%	(25 175)	25.7%	(24 937)	24.9%	(73 306)	73.2%	(22 758)	79.8%	9.6%
Suppliers and employees	(96 505)	(98 423)	(23 195)	24.0%	(25 175)	26.1%	(24 937)	25.3%	(73 306)	74.5%	(22 758)	83.0%	9.6%
Finance charges	(1 618)	(1 666)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	.9%	-
Net Cash from/(used) Operating Activities	(5 240)	(4 309)	(4)	.1%	(2 280)	43.5%	3 009	(69.8%)	725	(16.8%)	(1 900)	565.5%	(258.4%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	15 185	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	15 185	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(93)	(774)	(26)	27.5%	(35)	37.7%	(18)	2.3%	(79)	10.2%	(30)	128.5%	(39.5%)
Capital assets	(93)	(774)	(26)	27.5%	(35)	37.7%	(18)	2.3%	(79)	10.2%	(30)	128.5%	(39.5%)
Net Cash from/(used) Investing Activities	(93)	(774)	(26)	27.5%	(35)	37.7%	(18)	2.3%	(79)	10.2%	15 155	(31 068.5%)	(100.1%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(47)	(47)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(47)	(47)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(47)	(47)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(5 380)	(5 130)	(30)	.6%	(2 315)	43.0%	2 991	(58.3%)	647	(12.6%)	13 255	(307.4%)	(77.4%)
Cash/cash equivalents at the year begin:	28 591	28 591	3 685	12.9%	3 655	12.8%	1 341	4.7%	3 685	12.9%	(1 535)	5.2%	(187.3%)
Cash/cash equivalents at the year end:	23 211	23 461	3 655	15.7%	1 341	5.8%	4 332	18.5%	4 332	18.5%	11 720	54.2%	(63.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	12	5.6%	6	2.5%	5	2.4%	197	89.4%	221	22.5%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	89	11.7%	64	8.5%	58	7.6%	548	72.2%	759	77.5%	-	-	-
Total By Income Source	101	10.3%	70	7.1%	63	6.5%	745	76.1%	980	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	56	17.2%	49	14.9%	46	14.0%	177	54.0%	327	33.4%	-	-	-
Commercial	30	4.9%	14	2.2%	12	1.9%	559	91.0%	614	62.6%	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	15	38.9%	8	19.7%	6	15.4%	10	26.0%	39	3.9%	-	-	-
Total By Customer Group	101	10.3%	70	7.1%	63	6.5%	745	76.1%	980	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	28	100.0%	-	-	-	-	-	-	28	100.0%
Total	28	100.0%	-	-	-	-	-	-	28	100.0%

Contact Details

Municipal Manager	Mr Christiaan Fortuin	027 712 8000
Financial Manager	Mr Rajiv Datadin	027 712 8021

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: UBUNTU (NC071)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	126 452	126 452	15 978	12.6%	36 592	28.9%	100 024	79.1%	152 594	120.7%	6 695	37.5%	1 393.9%
Property rates	6 810	6 810	878	12.9%	2 452	36.0%	3 114	45.7%	6 444	94.6%	940	143.9%	231.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	11 569	11 569	2 098	18.1%	6 765	58.5%	8 010	69.2%	16 872	145.8%	3 281	103.0%	144.1%
Service charges - water revenue	6 687	6 687	1 075	16.1%	7 199	107.7%	20 959	313.4%	29 234	437.2%	(355)	33.3%	(6 005.2%)
Service charges - sanitation revenue	1 787	1 787	545	30.5%	1 925	107.7%	3 426	191.7%	5 896	329.9%	790	142.1%	333.7%
Service charges - refuse revenue	2 357	2 357	600	25.4%	2 198	93.2%	3 206	136.0%	6 004	254.7%	893	119.1%	259.0%
Service charges - other	-	-	-	-	(60)	-	168	-	108	-	-	-	(100.0%)
Rental of facilities and equipment	414	414	75	18.0%	192	46.4%	78	18.9%	345	83.3%	62	56.4%	26.6%
Interest earned - external investments	215	215	16	7.5%	178	82.9%	268	124.6%	462	215.0%	1	1.4%	18 574.1%
Interest earned - outstanding debtors	3 180	3 180	542	17.1%	2 050	64.5%	3 055	96.1%	5 647	177.6%	910	104.8%	235.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	60 156	60 156	13	-	540	.9%	16	-	568	.9%	8	1.3%	90.8%
Licences and permits	1 130	1 130	122	10.8%	393	34.8%	607	53.7%	1 121	99.2%	123	46.9%	393.3%
Agency services	5	5	1	21.6%	0	10.2%	-	-	1	31.8%	1	75.8%	(100.0%)
Transfers recognised - operational	30 585	30 585	8 877	29.0%	11 771	38.5%	55 055	180.0%	75 703	247.5%	-	44.8%	(100.0%)
Other own revenue	1 558	1 558	1 138	73.0%	990	63.5%	2 063	132.4%	4 190	269.0%	40	28.2%	5 020.0%
Gains on disposal of PPE	-	-	0	-	-	-	-	-	0	-	-	-	-
Operating Expenditure	126 438	126 438	12 117	9.6%	40 787	32.3%	137 750	108.9%	190 654	150.8%	19 988	35.4%	589.2%
Employee related costs	30 630	30 630	6 871	22.4%	18 056	59.0%	25 326	82.7%	50 253	164.1%	9 429	77.1%	168.6%
Remuneration of councillors	2 862	2 862	428	15.0%	1 205	42.1%	1 437	50.2%	3 070	107.3%	960	76.2%	49.8%
Debt impairment	51 844	51 844	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 221	6 221	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 482	1 482	441	29.8%	2 019	136.3%	4 063	274.2%	6 524	440.2%	533	86.0%	661.7%
Bulk purchases	14 869	14 869	1 876	12.6%	8 243	55.4%	12 573	84.6%	22 692	152.6%	2 175	34.9%	478.2%
Other Materials	-	-	-	-	66	-	1 204	-	1 270	-	-	-	(100.0%)
Contracted services	6 360	6 360	-	-	-	-	265	4.2%	265	4.2%	-	-	(100.0%)
Transfers and grants	193	193	115	59.6%	1 717	889.9%	-	-	1 832	949.5%	3 621	400.1%	(100.0%)
Other expenditure	11 977	11 977	2 385	19.9%	9 481	79.2%	92 882	775.5%	104 748	874.6%	3 270	74.4%	2 740.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	14	14	3 862		(4 195)		(37 727)		(38 060)		(13 293)		
Transfers recognised - capital	9 514	9 514	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	9 528	9 528	3 862		(4 195)		(37 727)		(38 060)		(13 293)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	9 528	9 528	3 862		(4 195)		(37 727)		(38 060)		(13 293)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	9 528	9 528	3 862		(4 195)		(37 727)		(38 060)		(13 293)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	9 528	9 528	3 862		(4 195)		(37 727)		(38 060)		(13 293)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	9 514	9 514	1 092	11.5%	2 552	26.8%	-	-	3 644	38.3%	1 040	34.2%	(100.0%)
National Government	9 514	9 514	1 092	11.5%	2 313	24.3%	-	-	3 405	35.8%	958	31.0%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	9 514	9 514	1 092	11.5%	2 313	24.3%	-	-	3 405	35.8%	958	31.0%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	239	-	-	-	239	-	83	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	9 514	9 514	1 092	11.5%	2 552	26.8%	-	-	3 644	38.3%	1 040	34.2%	(100.0%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 514	9 514	1 092	11.5%	2 522	26.5%	-	-	3 614	38.0%	1 040	42.3%	(100.0%)
Planning and Development	-	-	1 092	-	2 522	-	-	-	3 614	-	1 040	-	(100.0%)
Road Transport	9 514	9 514	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	30	-	-	-	30	-	-	.7%	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	30	-	-	-	30	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	82 978	89 198	9 183	11.1%	21 598	26.0%	75 520	84.7%	106 301	119.2%	(366)	15.1%	(20 711.4%)
Property rates, penalties and collection charges	18 379	4 031	5 878	32.0%	(218)	(1.2%)	2 783	69.0%	8 443	209.5%	563	115.9%	394.0%
Service charges	11 245	9 404	2 166	19.3%	5 383	47.9%	38 594	410.4%	46 143	490.7%	(2 013)	15.6%	(2 017.6%)
Other revenue	9 860	32 269	335	3.4%	4 179	42.4%	1 723	5.3%	6 237	19.3%	173	6.4%	898.7%
Government - operating	30 585	30 585	-	-	11 345	37.1%	28 034	91.7%	39 380	128.8%	-	-	(100.0%)
Government - capital	9 514	9 514	-	-	-	-	-	-	-	-	-	-	-
Interest	3 395	3 395	804	23.7%	908	26.7%	4 387	129.2%	6 098	179.6%	910	114.0%	381.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(73 502)	(76 734)	(9 465)	12.9%	(3 818)	5.2%	(73 031)	95.2%	(86 314)	112.5%	11 645	(9.0%)	(727.1%)
Suppliers and employees	(71 827)	(45 344)	(7 835)	10.9%	(1 803)	2.5%	(69 653)	153.6%	(79 292)	174.9%	14 866	(16.7%)	(568.5%)
Finance charges	(1 482)	(11 338)	(1 630)	110.0%	(2 015)	136.0%	(3 378)	29.8%	(7 022)	61.9%	-	184.3%	(100.0%)
Transfers and grants	(193)	(20 053)	-	-	-	-	-	-	-	-	(3 221)	1 683.3%	(100.0%)
Net Cash from/(used) Operating Activities	9 476	12 463	(282)	(3.0%)	17 780	187.6%	2 489	20.0%	19 987	160.4%	11 279	88.4%	(77.9%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(9 514)	(9 514)	(1 115)	11.7%	(3 260)	34.3%	-	-	(4 374)	46.0%	(21 605)	253.7%	(100.0%)
Capital assets	(9 514)	(9 514)	(1 115)	11.7%	(3 260)	34.3%	-	-	(4 374)	46.0%	(21 605)	253.7%	(100.0%)
Net Cash from/(used) Investing Activities	(9 514)	(9 514)	(1 115)	11.7%	(3 260)	34.3%	-	-	(4 374)	46.0%	(21 605)	254.2%	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	39	(39)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	39	(39)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	39	(39)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1	2 910	(1 397)	(135 335.3%)	14 520	1 407 016.6%	2 489	85.5%	15 613	536.5%	(10 326)	(77.1%)	(124.1%)
Cash/cash equivalents at the year begin:	564	564	336	59.6%	(1 060)	(188.0%)	13 460	2 386.5%	336	59.6%	2 911	14.5%	362.3%
Cash/cash equivalents at the year end:	565	3 474	(1 060)	(187.7%)	13 460	2 382.2%	15 949	459.1%	15 949	459.1%	(7 415)	(59.9%)	(315.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 968	4.9%	8 526	21.4%	1 375	3.5%	27 905	70.2%	39 773	48.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	653	12.5%	459	8.8%	272	5.2%	3 840	73.5%	5 224	6.4%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	442	3.9%	410	3.6%	378	3.4%	10 043	89.1%	11 273	13.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 113	10.0%	332	3.0%	305	2.7%	9 401	84.3%	11 151	13.6%	-	-	-
Receivables from Exchange Transactions - Waste Management	393	2.9%	370	2.7%	351	2.6%	12 373	91.7%	13 487	16.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	21	1.8%	20	1.7%	19	1.7%	1 111	94.9%	1 171	1.4%	-	-	-
Total By Income Source	4 588	5.6%	10 116	12.3%	2 700	3.3%	64 673	78.8%	82 078	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	555	12.9%	374	8.7%	265	6.1%	3 116	72.3%	4 310	5.3%	-	-	-
Commercial	1 386	10.9%	1 417	11.2%	403	3.2%	9 465	74.7%	12 670	15.4%	-	-	-
Households	2 647	4.1%	8 325	12.8%	2 033	3.1%	52 093	80.0%	65 098	79.3%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 588	5.6%	10 116	12.3%	2 700	3.3%	64 673	78.8%	82 078	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 575	5.0%	1 428	4.5%	1 721	5.4%	26 885	85.1%	31 609	80.9%
Bulk Water	121	9.1%	119	9.0%	101	7.6%	985	74.3%	1 326	3.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	397	100.0%	-	-	-	-	-	-	397	1.0%
Loan repayments	26	100.0%	-	-	-	-	-	-	26	.1%
Trade Creditors	30	1.6%	381	20.0%	193	10.1%	1 299	68.3%	1 902	4.9%
Auditor-General	468	12.3%	134	3.5%	217	5.7%	2 988	78.5%	3 807	9.7%
Other	-	-	-	-	-	-	-	-	-	-
Total	2 617	6.7%	2 062	5.3%	2 231	5.7%	32 157	82.3%	39 067	100.0%

Contact Details

Municipal Manager	Mr Thandazani Makhoba	053 621 0026
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: UMSOBOMVU (NC072)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	132 237	132 774	37 879	28.6%	30 989	23.4%	31 259	23.5%	100 127	75.4%	18 608	74.7%	68.0%
Property rates	8 742	8 742	3 308	37.8%	1 721	19.7%	1 724	19.7%	6 753	77.2%	1 631	77.0%	5.7%
Property rates - penalties and collection charges	216	290	56	26.0%	89	41.3%	73	25.1%	218	75.2%	61	77.3%	19.9%
Service charges - electricity revenue	35 891	35 901	6 197	17.3%	7 313	20.4%	6 792	18.9%	20 302	56.5%	5 697	51.4%	19.2%
Service charges - water revenue	13 945	13 945	3 829	27.5%	2 257	16.2%	3 627	26.0%	9 713	69.7%	(6 795)	73.5%	(153.4%)
Service charges - sanitation revenue	9 000	9 690	2 364	26.3%	2 389	26.5%	2 372	24.5%	7 126	73.5%	2 256	76.5%	5.2%
Service charges - refuse revenue	6 737	6 737	1 754	26.0%	1 760	26.1%	1 763	26.2%	5 277	78.3%	1 632	75.7%	8.0%
Service charges - other	-	-	-	-	(93)	-	(101)	-	(194)	-	-	-	(100.0%)
Rental of facilities and equipment	938	314	67	7.1%	71	7.6%	89	28.5%	227	72.4%	139	77.2%	(35.4%)
Interest earned - external investments	422	560	121	28.7%	119	28.2%	99	17.6%	339	60.5%	178	75.9%	(44.8%)
Interest earned - outstanding debtors	2 047	2 242	1 008	49.3%	541	26.4%	492	21.9%	2 041	91.1%	660	80.9%	(25.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	5 586	5 586	1 248	22.3%	986	17.6%	3 118	55.8%	5 351	95.8%	2 677	97.7%	16.5%
Licences and permits	2 533	2 455	679	26.8%	701	27.7%	731	29.8%	2 111	86.0%	722	80.7%	1.2%
Agency services	-	207	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	40 925	40 840	17 099	41.8%	13 004	31.8%	10 281	25.2%	40 383	98.9%	9 522	98.7%	8.0%
Other own revenue	5 256	5 266	149	2.8%	131	2.5%	200	3.8%	481	9.1%	228	9.9%	(12.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	153 430	155 322	34 480	22.5%	35 711	23.3%	30 393	19.6%	100 584	64.8%	27 786	61.9%	9.4%
Employee related costs	47 216	45 979	9 646	20.4%	9 739	20.6%	10 356	22.5%	29 741	64.7%	9 635	65.1%	7.5%
Remuneration of councillors	3 246	3 461	808	24.9%	834	25.7%	833	24.1%	2 476	71.5%	931	76.7%	(10.5%)
Debt impairment	6 194	11 388	1 549	25.0%	1 549	25.0%	516	4.5%	3 614	31.7%	435	49.2%	18.6%
Depreciation and asset impairment	29 407	29 442	7 370	25.1%	7 370	25.1%	2 457	8.3%	17 197	58.4%	1 986	47.2%	23.7%
Finance charges	310	230	60	19.4%	52	16.7%	43	18.9%	155	67.5%	88	70.7%	(50.7%)
Bulk purchases	22 962	22 962	5 958	25.9%	4 634	20.2%	4 706	20.5%	15 298	66.6%	4 328	66.5%	8.7%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	9 537	6 777	1 435	15.0%	1 545	16.2%	1 782	26.3%	4 762	70.3%	760	8.5%	134.6%
Other expenditure	34 537	35 062	7 653	22.2%	9 990	28.9%	9 700	27.7%	27 342	78.0%	9 624	82.0%	.8%
Loss on disposal of PPE	20	20	-	-	(2)	(8.6%)	-	-	(2)	(8.6%)	-	-	-
Surplus/(Deficit)	(21 193)	(22 548)	3 399		(4 722)		866		(457)		(9 178)		
Transfers recognised - capital	28 091	29 776	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	6 898	7 228	3 399		(4 722)		866		(457)		(9 178)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	6 898	7 228	3 399		(4 722)		866		(457)		(9 178)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	6 898	7 228	3 399		(4 722)		866		(457)		(9 178)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	6 898	7 228	3 399		(4 722)		866		(457)		(9 178)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	29 641	31 748	5 707	19.3%	7 117	24.0%	4 612	14.5%	17 437	54.9%	22 512	53.3%	(79.5%)
National Government	28 091	29 691	5 707	20.3%	7 117	25.3%	4 612	15.5%	17 437	58.7%	22 512	53.4%	(79.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	28 091	29 691	5 707	20.3%	7 117	25.3%	4 612	15.5%	17 437	58.7%	22 512	53.4%	(79.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 550	2 057	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	29 641	31 748	5 707	19.3%	7 117	24.0%	4 612	14.5%	17 437	54.9%	22 512	53.3%	(79.5%)
Governance and Administration	1 550	2 057	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 550	2 057	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 591	15 891	16	.1%	1 049	6.0%	275	1.7%	1 341	8.4%	756	20.7%	(63.5%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	17 591	15 891	16	.1%	1 049	6.0%	275	1.7%	1 341	8.4%	756	20.7%	(63.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	10 500	13 800	5 691	54.2%	6 068	57.8%	4 337	31.4%	16 096	116.6%	21 757	57.2%	(80.1%)
Electricity	10 500	13 800	2 378	22.7%	922	8.8%	2 375	17.2%	5 674	41.1%	-	.3%	(100.0%)
Water	-	-	782	-	3 301	-	-	-	4 083	-	21 436	72.4%	(100.0%)
Waste Water Management	-	-	2 531	-	1 845	-	1 962	-	6 338	-	320	11.6%	512.6%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	151 923	151 499	44 228	29.1%	54 853	36.1%	37 415	24.7%	136 496	90.1%	52 537	82.5%	(28.8%)
Property rates, penalties and collection charges	8 958	8 742	1 541	17.2%	1 546	17.3%	1 652	18.9%	4 738	54.2%	1 415	55.8%	16.8%
Service charges	57 167	55 510	9 259	16.2%	9 314	16.3%	8 756	15.8%	27 328	49.2%	9 547	54.5%	(8.3%)
Other revenue	14 313	13 828	11 203	78.3%	9 017	63.0%	4 777	34.5%	24 996	180.8%	9 818	167.0%	(51.3%)
Government - operating	40 925	40 840	17 099	41.8%	13 004	31.8%	10 281	25.2%	40 383	98.9%	9 503	98.6%	8.2%
Government - capital	28 091	29 776	5 005	17.8%	21 835	77.7%	11 286	37.9%	38 126	128.0%	22 076	83.7%	(48.9%)
Interest	2 469	2 802	121	4.9%	139	5.6%	663	23.7%	923	33.0%	178	11.9%	271.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(117 809)	(114 471)	(43 630)	37.0%	(33 461)	28.4%	(26 277)	23.0%	(103 368)	90.3%	(27 168)	89.5%	(3.3%)
Suppliers and employees	(107 962)	(107 464)	(41 996)	38.9%	(31 415)	29.1%	(24 306)	22.6%	(97 718)	90.9%	(25 052)	92.6%	(3.0%)
Finance charges	(310)	(230)	(60)	19.4%	(52)	16.7%	(43)	18.9%	(155)	67.5%	(88)	70.7%	(50.7%)
Transfers and grants	(9 537)	(6 777)	(1 574)	16.5%	(1 994)	20.9%	(1 927)	28.4%	(5 495)	81.1%	(2 028)	55.1%	(5.0%)
Net Cash from/(used) Operating Activities	34 115	37 027	598	1.8%	21 392	62.7%	11 138	30.1%	33 128	89.5%	25 368	73.3%	(56.1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(29 641)	(31 748)	(5 707)	19.3%	(7 117)	24.0%	(8 266)	26.0%	(21 090)	66.4%	(22 512)	53.1%	(63.3%)
Capital assets	(29 641)	(31 748)	(5 707)	19.3%	(7 117)	24.0%	(8 266)	26.0%	(21 090)	66.4%	(22 512)	53.1%	(63.3%)
Net Cash from/(used) Investing Activities	(29 641)	(31 748)	(5 707)	19.3%	(7 117)	24.0%	(8 266)	26.0%	(21 090)	66.4%	(22 512)	53.1%	(63.3%)
Cash Flow from Financing Activities													
Receipts	145	145	28	19.6%	23	16.2%	16	11.0%	68	46.7%	17	44.8%	(7.2%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	145	145	28	19.6%	23	16.2%	16	11.0%	68	46.7%	17	44.8%	(7.2%)
Payments	(800)	(800)	(266)	33.3%	(274)	34.3%	(283)	35.3%	(823)	102.9%	(254)	169.7%	11.5%
Repayment of borrowing	(800)	(800)	(266)	33.3%	(274)	34.3%	(283)	35.3%	(823)	102.9%	(254)	169.7%	11.5%
Net Cash from/(used) Financing Activities	(655)	(655)	(238)	36.3%	(251)	38.3%	(267)	40.7%	(755)	115.3%	(236)	190.5%	12.8%
Net Increase/(Decrease) in cash held	3 819	4 624	(5 347)	(140.0%)	14 024	367.2%	2 605	56.3%	11 282	244.0%	2 620	353.7%	(.6%)
Cash/cash equivalents at the year begin:	23 723	19 248	19 248	81.1%	13 901	58.6%	27 925	145.1%	19 248	100.0%	34 488	100.0%	(19.0%)
Cash/cash equivalents at the year end:	27 542	23 872	13 901	50.5%	27 925	101.4%	30 530	127.9%	30 530	127.9%	37 108	156.4%	(17.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	842	1.9%	1 027	2.3%	1 063	2.4%	41 710	93.4%	44 642	37.1%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 087	15.7%	558	8.1%	674	9.7%	4 601	66.5%	6 919	5.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	293	2.9%	268	2.6%	287	2.8%	9 254	91.6%	10 100	8.4%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	595	2.8%	532	2.5%	484	2.3%	19 650	92.4%	21 260	17.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	243	1.0%	399	1.6%	387	1.6%	23 860	95.9%	24 888	20.7%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(65)	(1.8%)	30	.8%	29	.8%	3 647	100.1%	3 642	3.0%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	8 853	100.0%	8 853	7.4%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4)	(25.1%)	3	21.6%	1	8.4%	14	95.1%	14	-	-	-	-
Total By Income Source	2 991	2.5%	2 815	2.3%	2 925	2.4%	111 588	92.7%	120 319	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	319	7.5%	602	14.1%	480	11.2%	2 872	67.2%	4 274	3.6%	-	-	-
Commercial	824	15.3%	278	5.2%	403	7.5%	3 884	72.1%	5 389	4.5%	-	-	-
Households	1 848	1.7%	1 935	1.7%	2 041	1.8%	104 831	94.7%	110 657	92.0%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 991	2.5%	2 815	2.3%	2 925	2.4%	111 588	92.7%	120 319	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 912	100.0%	-	-	-	-	-	-	1 912	86.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	302	100.0%	-	-	-	-	-	-	302	13.6%
Total	2 214	100.0%	-	-	-	-	-	-	2 214	100.0%

Contact Details

Municipal Manager	Mr Amos China Mpela	051 753 0777
Financial Manager	Mr Dionne Timotheus Visagie	051 753 0777

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: EMTHANJENI (NC073)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	217 580	217 001	80 586	37.0%	33 035	15.2%	50 623	23.3%	164 245	75.7%	49 413	82.1%	2.4%
Property rates	30 665	30 665	18 026	58.8%	2 066	6.7%	6 965	22.7%	27 057	88.2%	4 063	84.7%	71.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	56 203	56 217	14 717	26.2%	12 229	21.8%	12 200	21.7%	39 146	69.6%	13 458	69.1%	(9.3%)
Service charges - water revenue	25 864	27 953	18 703	72.3%	(5 556)	(21.5%)	7 252	25.9%	20 399	73.0%	7 852	121.0%	(7.6%)
Service charges - sanitation revenue	15 972	17 348	4 053	25.4%	4 054	25.4%	4 063	23.4%	12 171	70.2%	3 822	76.9%	6.3%
Service charges - refuse revenue	8 226	10 057	2 335	28.4%	2 334	28.4%	2 338	23.2%	7 007	69.7%	2 202	73.9%	6.2%
Service charges - other	118	118	103	87.7%	101	85.8%	93	78.5%	297	252.0%	102	127.2%	(9.0%)
Rental of facilities and equipment	786	786	209	26.6%	200	25.5%	207	26.3%	616	78.4%	207	92.8%	-
Interest earned - external investments	806	806	42	5.2%	5	.7%	49	6.1%	96	11.9%	42	13.3%	17.1%
Interest earned - outstanding debtors	954	954	230	24.1%	359	37.7%	270	28.3%	859	90.1%	262	60.0%	3.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	6 943	2 882	282	4.1%	638	9.2%	440	15.3%	1 360	47.2%	1 737	42.1%	(74.7%)
Licences and permits	2 508	2 508	99	3.9%	99	4.0%	94	3.8%	293	11.7%	53	11.2%	76.9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	41 210	39 983	16 438	39.9%	10 239	24.8%	10 694	26.7%	37 371	93.5%	10 031	98.4%	6.6%
Other own revenue	27 195	26 595	5 223	19.2%	6 267	23.0%	5 676	21.3%	17 167	64.5%	5 511	66.5%	3.0%
Gains on disposal of PPE	130	130	126	96.9%	(1)	(.8%)	281	216.6%	405	312.7%	71	117.6%	297.4%
Operating Expenditure	215 964	217 318	50 977	23.6%	46 148	21.4%	47 454	21.8%	144 578	66.5%	43 552	61.9%	9.0%
Employee related costs	69 838	67 558	17 872	25.6%	17 908	25.6%	17 991	26.6%	53 771	79.6%	17 334	76.2%	3.8%
Remuneration of councillors	5 046	5 046	1 106	21.9%	1 175	23.3%	1 231	24.4%	3 513	69.6%	1 248	71.3%	(1.4%)
Debt impairment	8 901	7 441	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 337	7 337	-	-	-	-	-	-	-	-	-	-	-
Finance charges	5 468	5 468	316	5.8%	343	6.3%	78	1.4%	737	13.5%	184	12.0%	(57.6%)
Bulk purchases	57 123	57 123	21 523	37.7%	11 880	20.8%	11 914	20.9%	45 317	79.3%	11 481	77.1%	3.8%
Other Materials	16 771	16 771	1 304	7.8%	2 861	17.1%	3 907	23.3%	8 073	48.1%	2 093	28.2%	86.7%
Contracted services	9 846	7 882	1 259	12.8%	1 888	19.2%	1 634	20.7%	4 781	60.7%	1 478	44.5%	10.6%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	3 973	89.6%	(100.0%)
Other expenditure	35 634	42 692	7 597	21.3%	10 092	28.3%	10 698	25.1%	28 387	66.5%	5 760	61.8%	85.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 616	(317)	29 609		(13 112)		3 169		19 666		5 861		
Transfers recognised - capital	14 602	12 202	-	-	-	-	4 000	32.8%	4 000	32.8%	-	11.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	16 218	11 885	29 609		(13 112)		7 169		23 666		5 861		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	16 218	11 885	29 609		(13 112)		7 169		23 666		5 861		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	16 218	11 885	29 609		(13 112)		7 169		23 666		5 861		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	16 218	11 885	29 609		(13 112)		7 169		23 666		5 861		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	20 739	18 339	3 447	16.6%	2 633	12.7%	2 513	13.7%	8 592	46.8%	1 828	33.8%	37.5%
National Government	13 905	11 505	714	5.1%	1 877	13.5%	1 242	10.8%	3 833	33.3%	1 621	38.2%	(23.4%)
Provincial Government	-	-	1 945	-	-	-	-	-	1 945	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	13 905	11 505	2 659	19.1%	1 877	13.5%	1 242	10.8%	5 778	50.2%	1 621	47.5%	(23.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 834	6 834	788	11.5%	756	11.1%	1 271	18.6%	2 814	41.2%	207	6.2%	515.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	20 739	18 339	3 447	16.6%	2 633	12.7%	2 513	13.7%	8 592	46.8%	1 828	33.8%	37.5%
Governance and Administration	1 873	1 873	-	-	48	2.5%	29	1.5%	77	4.1%	10	4.4%	176.5%
Executive & Council	137	137	-	-	16	11.5%	-	-	16	11.5%	-	32.0%	-
Budget & Treasury Office	1 385	1 385	-	-	17	1.2%	26	1.9%	43	3.1%	-	1.6%	(100.0%)
Corporate Services	350	350	-	-	15	4.2%	3	.9%	18	5.1%	10	9.8%	(70.7%)
Community and Public Safety	434	434	-	-	-	-	1 000	230.2%	1 000	230.2%	140	36.4%	614.3%
Community & Social Services	296	296	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	75	75	-	-	-	-	1 000	1 333.3%	1 000	1 333.3%	140	73.5%	614.3%
Public Safety	63	63	-	-	-	-	-	-	-	-	-	11.9%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 200	4 200	2 169	51.6%	1 535	36.5%	1 484	35.3%	5 187	123.5%	1 157	15.6%	28.2%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	4 200	4 200	2 169	51.6%	1 535	36.5%	1 484	35.3%	5 187	123.5%	1 157	15.7%	28.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	14 232	11 832	1 278	9.0%	1 050	7.4%	-	-	2 328	19.7%	520	85.3%	(100.0%)
Electricity	5 400	5 400	1 114	20.6%	1 050	19.5%	-	-	2 164	40.1%	184	62.7%	(100.0%)
Water	7 822	5 422	-	-	-	-	-	-	-	-	-	7.6%	-
Waste Water Management	981	981	164	16.7%	-	-	-	-	164	16.7%	336	108.3%	(100.0%)
Waste Management	29	29	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	219 472	119 463	58 892	26.8%	46 881	21.4%	55 312	46.3%	161 085	134.8%	54 594	80.5%	1.3%
Property rates, penalties and collection charges	27 999	13 176	5 667	20.2%	6 481	23.1%	5 508	41.8%	17 655	134.0%	3 959	91.5%	39.1%
Service charges	99 902	52 581	22 450	22.5%	19 985	20.0%	29 301	55.7%	71 736	136.4%	28 858	73.6%	1.5%
Other revenue	34 954	15 498	5 813	16.6%	7 205	20.6%	6 418	41.4%	19 436	125.4%	7 508	61.4%	(14.5%)
Government - operating	41 210	25 258	16 957	41.1%	8 301	20.1%	10 037	39.7%	35 295	139.7%	9 853	100.5%	1.9%
Government - capital	14 602	12 867	7 963	54.5%	4 904	33.6%	4 000	31.1%	16 867	131.1%	4 374	100.0%	(8.6%)
Interest	806	83	42	5.2%	5	.7%	49	59.0%	96	115.8%	42	13.3%	17.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(195 582)	(114 274)	(47 935)	24.5%	(46 148)	23.6%	(47 454)	41.5%	(141 536)	123.9%	(43 556)	72.1%	8.9%
Suppliers and employees	(190 113)	(113 590)	(47 619)	25.0%	(45 804)	24.1%	(47 376)	41.7%	(140 799)	124.0%	(39 394)	72.2%	20.3%
Finance charges	(5 468)	(684)	(316)	5.8%	(343)	6.3%	(78)	11.4%	(737)	107.9%	(188)	12.2%	(58.5%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	(3 973)	89.6%	(100.0%)
Net Cash from/(used) Operating Activities	23 890	5 189	10 957	45.9%	734	3.1%	7 858	151.4%	19 549	376.7%	11 038	141.5%	(28.8%)
Cash Flow from Investing Activities													
Receipts	130	124	111	85.6%	(1)	(.8%)	281	225.4%	390	313.7%	71	98.5%	297.4%
Proceeds on disposal of PPE	130	124	111	85.6%	(1)	(.8%)	281	225.4%	390	313.7%	71	122.5%	297.4%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(20 739)	(6 879)	(3 447)	16.6%	(2 633)	12.7%	(2 513)	36.5%	(8 592)	124.9%	(1 828)	33.8%	37.5%
Capital assets	(20 739)	(6 879)	(3 447)	16.6%	(2 633)	12.7%	(2 513)	36.5%	(8 592)	124.9%	(1 828)	33.8%	37.5%
Net Cash from/(used) Investing Activities	(20 610)	(6 754)	(3 336)	16.2%	(2 634)	12.8%	(2 232)	33.0%	(8 201)	121.4%	(1 757)	33.3%	27.0%
Cash Flow from Financing Activities													
Receipts	98	43	25	25.2%	6	5.9%	(12)	(28.8%)	18	42.4%	8	47.8%	(261.5%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	98	43	25	25.2%	6	5.9%	(12)	(28.8%)	18	42.4%	8	47.8%	(261.5%)
Payments	(688)	(334)	(334)	48.5%	-	-	-	-	(334)	100.0%	(989)	235.1%	(100.0%)
Repayment of borrowing	(688)	(334)	(334)	48.5%	-	-	-	-	(334)	100.0%	(989)	235.1%	(100.0%)
Net Cash from/(used) Financing Activities	(590)	(291)	(309)	52.4%	6	(1.0%)	(12)	4.2%	(316)	108.5%	(981)	263.3%	(98.7%)
Net Increase/(Decrease) in cash held	2 691	(1 856)	7 312	271.8%	(1 894)	(70.4%)	5 614	(302.5%)	11 032	(594.4%)	8 300	483.1%	(32.4%)
Cash/cash equivalents at the year begin:	(985)	7 524	9 884	(1 003.5%)	17 196	(1 745.9%)	15 302	203.4%	9 884	131.4%	20 781	(124.4%)	(26.4%)
Cash/cash equivalents at the year end:	1 706	5 668	17 196	1 008.2%	15 302	897.1%	20 916	369.0%	20 916	369.0%	29 081	659.9%	(28.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	1 762	16.2%	1 549	14.3%	7 549	69.5%	10 860	25.6%	-	-	14 045
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	3 538	36.5%	1 187	12.3%	4 958	51.2%	9 683	22.8%	-	-	2 871
Receivables from Non-exchange Transactions - Property Rates	-	-	4 182	30.7%	353	2.6%	9 089	66.7%	13 623	32.1%	-	-	7 214
Receivables from Exchange Transactions - Waste Water Management	-	-	834	17.1%	532	10.9%	3 506	72.0%	4 872	11.5%	-	-	5 973
Receivables from Exchange Transactions - Waste Management	-	-	441	17.0%	249	9.6%	1 909	73.5%	2 599	6.1%	-	-	2 809
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	4 137
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	115	15.1%	103	13.5%	547	71.5%	765	1.8%	-	-	3 782
Total By Income Source	-	-	10 873	25.6%	3 973	9.4%	27 558	65.0%	42 403	100.0%	-	-	40 830
Debtors Age Analysis By Customer Group													
Organs of State	-	-	378	11.2%	253	7.5%	2 741	81.3%	3 372	8.0%	-	-	2 136
Commercial	-	-	2 215	48.0%	644	14.0%	1 753	38.0%	4 611	10.9%	-	-	1 178
Households	-	-	7 798	24.4%	2 772	8.7%	21 438	67.0%	32 007	75.5%	-	-	33 156
Other	-	-	482	20.0%	304	12.6%	1 626	67.4%	2 412	5.7%	-	-	4 359
Total By Customer Group	-	-	10 873	25.6%	3 973	9.4%	27 558	65.0%	42 403	100.0%	-	-	40 830

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 359	55.1%	1 110	44.9%	-	-	-	-	2 469	32.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5 142	100.0%	-	-	-	-	-	-	5 142	67.6%
Total	6 500	85.4%	1 110	14.6%	-	-	-	-	7 610	100.0%

Contact Details

Municipal Manager	Mr Isak Visser	053 632 9100
Financial Manager	Mr M F Manuel	053 632 9100

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAREEBERG (NC074)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	60 149	60 149	16 706	27.8%	-	-	-	-	16 706	27.8%	11 002	71.5%	(100.0%)
Property rates	4 678	4 678	4 681	100.1%	-	-	-	-	4 681	100.1%	-	101.9%	-
Property rates - penalties and collection charges	190	190	26	13.5%	-	-	-	-	26	13.5%	53	78.9%	(100.0%)
Service charges - electricity revenue	9 374	9 374	1 647	17.6%	-	-	-	-	1 647	17.6%	2 066	74.6%	(100.0%)
Service charges - water revenue	4 826	4 826	743	15.4%	-	-	-	-	743	15.4%	1 171	74.5%	(100.0%)
Service charges - sanitation revenue	2 797	2 797	498	17.8%	-	-	-	-	498	17.8%	710	75.7%	(100.0%)
Service charges - refuse revenue	3 854	3 854	644	16.7%	-	-	-	-	644	16.7%	889	71.8%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	305	305	170	55.9%	-	-	-	-	170	55.9%	164	84.5%	(100.0%)
Interest earned - external investments	1 297	1 297	82	6.3%	-	-	-	-	82	6.3%	634	93.6%	(100.0%)
Interest earned - outstanding debtors	3	3	0	10.1%	-	-	-	-	0	10.1%	1	51.8%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	12	12	1	12.0%	-	-	-	-	1	12.0%	6	87.6%	(100.0%)
Licences and permits	7	7	4	59.0%	-	-	-	-	4	59.0%	3	74.4%	(100.0%)
Agency services	103	103	44	42.8%	-	-	-	-	44	42.8%	30	104.6%	(100.0%)
Transfers recognised - operational	23 075	23 075	8 151	35.3%	-	-	-	-	8 151	35.3%	5 165	85.8%	(100.0%)
Other own revenue	9 627	9 627	14	.1%	-	-	-	-	14	.1%	110	7.3%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	61 949	61 949	7 929	12.8%	-	-	-	-	7 929	12.8%	10 460	56.9%	(100.0%)
Employee related costs	21 002	21 002	2 519	12.0%	-	-	-	-	2 519	12.0%	3 955	61.8%	(100.0%)
Remuneration of councillors	2 499	2 499	344	13.8%	-	-	-	-	344	13.8%	586	77.2%	(100.0%)
Debt impairment	2 559	2 559	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 681	3 681	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 073	1 073	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	10 676	10 676	1 903	17.8%	-	-	-	-	1 903	17.8%	2 118	70.3%	(100.0%)
Other Materials	803	803	25	3.1%	-	-	-	-	25	3.1%	111	40.0%	(100.0%)
Contracted services	1 968	1 968	186	9.5%	-	-	-	-	186	9.5%	358	85.2%	(100.0%)
Transfers and grants	9 191	9 191	1 776	19.3%	-	-	-	-	1 776	19.3%	2 251	71.0%	(100.0%)
Other expenditure	8 494	8 494	1 176	13.8%	-	-	-	-	1 176	13.8%	1 083	60.7%	(100.0%)
Loss on disposal of PPE	2	2	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 800)	(1 800)	8 778		-		-		8 778		542		
Transfers recognised - capital	23 669	23 669	59	.3%	-	-	-	-	59	.3%	511	37.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	(51)	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	21 869	21 869	8 837		-		-		8 837		1 002		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	21 869	21 869	8 837		-		-		8 837		1 002		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	21 869	21 869	8 837		-		-		8 837		1 002		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	21 869	21 869	8 837		-		-		8 837		1 002		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	23 669	23 669	59	.3%	-	-	-	-	59	.3%	609	38.3%	(100.0%)
National Government	23 669	23 669	59	.3%	-	-	-	-	59	.3%	557	36.1%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	51	191.0%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	23 669	23 669	59	.3%	-	-	-	-	59	.3%	608	38.1%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	1	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	23 669	23 669	59	.3%	-	-	-	-	59	.3%	609	38.3%	(100.0%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	65.8%	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	2.8%	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 242	1 242	21	1.7%	-	-	-	-	21	1.7%	413	19.4%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	95.0%	-
Sport And Recreation	1 242	1 242	21	1.7%	-	-	-	-	21	1.7%	413	13.1%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 150	4 150	38	.9%	-	-	-	-	38	.9%	65	89.4%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	4 150	4 150	38	.9%	-	-	-	-	38	.9%	65	89.4%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	18 277	18 277	-	-	-	-	-	-	-	-	131	37.7%	(100.0%)
Electricity	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Water	15 000	15 000	-	-	-	-	-	-	-	-	131	37.7%	(100.0%)
Waste Water Management	2 277	2 277	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	81 124	81 124	19 494	24.0%	-	-	-	-	19 494	24.0%	11 085	66.9%	(100.0%)
Property rates, penalties and collection charges	3 434	3 434	1 441	42.0%	-	-	-	-	1 441	42.0%	525	117.9%	(100.0%)
Service charges	19 804	19 804	2 041	10.3%	-	-	-	-	2 041	10.3%	2 997	45.1%	(100.0%)
Other revenue	9 972	9 972	106	1.1%	-	-	-	-	106	1.1%	205	12.2%	(100.0%)
Government - operating	23 075	23 075	10 624	46.0%	-	-	-	-	10 624	46.0%	5 165	96.4%	(100.0%)
Government - capital	23 669	23 669	5 200	22.0%	-	-	-	-	5 200	22.0%	1 559	63.4%	(100.0%)
Interest	1 171	1 171	82	7.0%	-	-	-	-	82	7.0%	634	103.8%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(55 704)	(55 704)	(22 113)	39.7%	-	-	-	-	(22 113)	39.7%	(16 892)	118.1%	(100.0%)
Suppliers and employees	(45 437)	(45 437)	(20 340)	44.8%	-	-	-	-	(20 340)	44.8%	(14 641)	130.2%	(100.0%)
Finance charges	(1 073)	(1 073)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(9 194)	(9 194)	(1 773)	19.3%	-	-	-	-	(1 773)	19.3%	(2 251)	71.0%	(100.0%)
Net Cash from/(used) Operating Activities	25 421	25 421	(2 619)	(10.3%)	-	-	-	-	(2 619)	(10.3%)	(5 807)	(144.4%)	(100.0%)
Cash Flow from Investing Activities													
Receipts	8	8	15 955	187 923.3%	-	-	-	-	15 955	187 923.3%	8 009	382 345.4%	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	8	8	1	9.3%	-	-	-	-	1	9.3%	2	81.0%	(100.0%)
Decrease in other non-current receivables	-	-	3 028	-	-	-	-	-	3 028	-	7 137	################	(100.0%)
Decrease (increase) in non-current investments	-	-	12 926	-	-	-	-	-	12 926	-	870	979 059 700.0%	(100.0%)
Payments	(23 669)	(23 669)	(59)	.3%	-	-	-	-	(59)	.3%	(617)	37.9%	(100.0%)
Capital assets	(23 669)	(23 669)	(59)	.3%	-	-	-	-	(59)	.3%	(617)	37.9%	(100.0%)
Net Cash from/(used) Investing Activities	(23 661)	(23 661)	15 895	(67.2%)	-	-	-	-	15 895	(67.2%)	7 392	(274.8%)	(100.0%)
Cash Flow from Financing Activities													
Receipts	10	10	1	6.7%	-	-	-	-	1	6.7%	8	198.0%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	10	10	1	6.7%	-	-	-	-	1	6.7%	8	198.0%	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	10	10	1	6.7%	-	-	-	-	1	6.7%	8	198.0%	(100.0%)
Net Increase/(Decrease) in cash held	1 770	1 770	13 277	750.1%	-	-	-	-	13 277	750.1%	1 593	417.9%	(100.0%)
Cash/cash equivalents at the year begin:	25 282	25 282	23 254	92.0%	-	-	-	-	23 254	92.0%	31 362	100.0%	(100.0%)
Cash/cash equivalents at the year end:	27 052	27 052	36 531	135.0%	-	-	-	-	36 531	135.0%	32 955	130.3%	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr W de Bruin (Willem)	053 382 3012
Financial Manager	Mrs Tharine de Kock (Acting)	053 382 3012

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: RENOSTERBERG (NC075)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	50 848	50 848	10 739	21.1%	10 562	20.8%	3 347	6.6%	24 648	48.5%	3 100	56.2%	8.0%
Property rates	4 428	4 428	926	20.9%	1 003	22.6%	386	8.7%	2 315	52.3%	363	54.3%	6.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	11 079	11 079	923	8.3%	1 501	13.5%	838	7.6%	3 262	29.4%	910	32.8%	(7.9%)
Service charges - water revenue	2 700	2 700	443	16.4%	818	30.3%	1 266	46.9%	2 527	93.6%	775	94.0%	63.4%
Service charges - sanitation revenue	2 164	2 164	306	14.1%	572	26.4%	330	15.2%	1 207	55.8%	332	51.4%	(.6%)
Service charges - refuse revenue	941	941	213	22.7%	396	42.0%	245	26.0%	854	90.7%	206	78.1%	18.8%
Service charges - other	-	-	68	-	-	-	-	-	68	-	38	-	(100.0%)
Rental of facilities and equipment	490	490	60	12.3%	98	20.0%	51	10.4%	210	42.8%	64	31.1%	(20.0%)
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-	-	7.2%	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	12	12	-	-	-	-	-	-	-	-	-	2.4%	-
Licences and permits	1	1	-	-	-	-	-	-	-	-	-	2.3%	-
Agency services	74	74	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	25 395	25 395	7 700	30.3%	5 656	22.3%	-	-	13 356	52.6%	-	81.6%	-
Other own revenue	64	64	99	156.2%	518	815.6%	231	363.8%	849	1 335.5%	413	1 023.4%	(44.1%)
Gains on disposal of PPE	3 500	3 500	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	50 808	50 808	7 805	15.4%	6 496	12.8%	7 055	13.9%	21 356	42.0%	5 507	40.2%	28.1%
Employee related costs	17 754	17 754	5 687	32.0%	3 757	21.2%	3 871	21.8%	13 314	75.0%	3 534	61.9%	9.5%
Remuneration of councillors	2 350	2 350	541	23.0%	678	28.8%	677	28.8%	1 896	80.7%	509	67.4%	33.1%
Debt impairment	1 770	1 770	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 770	2 770	-	-	-	-	-	-	-	-	-	21.1%	-
Finance charges	1 573	1 573	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	7 939	7 939	40	.5%	680	8.6%	877	11.0%	1 597	20.1%	35	27.0%	2 400.0%
Other Materials	2 644	2 644	203	7.7%	45	1.7%	51	1.9%	298	11.3%	106	14.0%	(52.1%)
Contracted services	307	307	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	4 610	4 610	31	.7%	839	18.2%	569	12.3%	1 439	31.2%	577	72.5%	(1.5%)
Other expenditure	9 091	9 091	1 303	14.3%	498	5.5%	1 011	11.1%	2 811	30.9%	745	27.7%	35.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	41	41	2 934		4 066		(3 708)		3 292		(2 407)		
Transfers recognised - capital	9 137	9 137	-	-	-	-	-	-	-	-	-	34.8%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	9 178	9 178	2 934		4 066		(3 708)		3 292		(2 407)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	9 178	9 178	2 934		4 066		(3 708)		3 292		(2 407)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	9 178	9 178	2 934		4 066		(3 708)		3 292		(2 407)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	9 178	9 178	2 934		4 066		(3 708)		3 292		(2 407)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	9 137	9 137	2 731	29.9%	1 866	20.4%	236	2.6%	4 833	52.9%	154	9.5%	53.0%
National Government	9 137	9 137	2 731	29.9%	1 866	20.4%	236	2.6%	4 833	52.9%	154	9.5%	53.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	9 137	9 137	2 731	29.9%	1 866	20.4%	236	2.6%	4 833	52.9%	154	9.5%	53.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	9 137	9 137	2 731	29.9%	1 866	20.4%	236	2.6%	4 833	52.9%	154	9.5%	53.0%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 137	8 137	2 731	33.6%	1 544	19.0%	-	-	4 274	52.5%	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	8 137	8 137	2 731	33.6%	1 544	19.0%	-	-	4 274	52.5%	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 000	1 000	-	-	323	32.3%	236	23.6%	558	55.8%	154	62.5%	53.0%
Electricity	1 000	1 000	-	-	323	32.3%	236	23.6%	558	55.8%	154	62.5%	53.0%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	58 592	58 592	10 500	17.9%	4 028	6.9%	5 789	9.9%	20 318	34.7%	3 278	67.3%	76.6%
Property rates, penalties and collection charges	4 428	4 428	856	19.3%	301	6.8%	157	3.5%	1 314	29.7%	198	42.2%	(20.8%)
Service charges	16 948	16 948	1 594	9.4%	1 524	9.0%	1 320	7.8%	4 438	26.2%	838	43.8%	57.5%
Other revenue	4 084	4 084	350	8.6%	203	5.0%	112	2.7%	666	16.3%	42	10.3%	167.2%
Government - operating	24 995	24 995	7 700	30.8%	1 000	4.0%	3 900	15.6%	12 600	50.4%	-	81.6%	(100.0%)
Government - capital	8 137	8 137	-	-	1 000	12.3%	300	3.7%	1 300	16.0%	2 200	82.2%	(86.4%)
Interest	(0)	(0)	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(45 867)	(45 867)	(7 773)	16.9%	(5 617)	12.2%	(5 106)	11.1%	(18 496)	40.3%	(4 896)	40.6%	4.3%
Suppliers and employees	(40 084)	(40 084)	(7 773)	19.4%	(5 617)	14.0%	(5 106)	12.7%	(18 496)	46.1%	(4 896)	44.0%	4.3%
Finance charges	(1 573)	(1 573)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 210)	(4 210)	-	-	-	-	-	-	-	-	-	11.7%	-
Net Cash from/(used) Operating Activities	12 725	12 725	2 727	21.4%	(1 588)	(12.5%)	683	5.4%	1 822	14.3%	(1 618)	1 117.0%	(142.2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(9 137)	(9 137)	(2 731)	29.9%	-	-	-	-	(2 731)	29.9%	-	-	-
Capital assets	(9 137)	(9 137)	(2 731)	29.9%	-	-	-	-	(2 731)	29.9%	-	-	-
Net Cash from/(used) Investing Activities	(9 137)	(9 137)	(2 731)	29.9%	-	-	-	-	(2 731)	29.9%	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	3 588	3 588	(4)	(.1%)	(1 588)	(44.3%)	683	19.0%	(909)	(25.3%)	(1 618)	(145.9%)	(142.2%)
Cash/cash equivalents at the year begin:	-	-	87	-	83	-	(1 505)	-	87	-	19 363	62.3%	(107.8%)
Cash/cash equivalents at the year end:	3 588	3 588	83	2.3%	(1 505)	(41.9%)	(822)	(22.9%)	(822)	(22.9%)	17 745	(2 374.4%)	(104.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	4 109	24.3%	292	1.7%	-	-	12 499	74.0%	16 900	27.9%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 720	12.8%	368	1.7%	-	-	18 084	85.4%	21 172	34.9%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	329	3.9%	146	1.7%	-	-	8 009	94.4%	8 484	14.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	306	4.0%	170	2.2%	-	-	7 150	93.8%	7 626	12.6%	-	-	-
Receivables from Exchange Transactions - Waste Management	228	4.7%	109	2.3%	-	-	4 468	93.0%	4 805	7.9%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	43	2.5%	21	1.3%	-	-	1 614	96.2%	1 678	2.8%	-	-	-
Total By Income Source	7 735	12.8%	1 106	1.8%	-	-	51 825	85.4%	60 667	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	287	3.0%	118	1.2%	-	-	9 040	95.7%	9 445	15.6%	-	-	-
Commercial	399	8.5%	120	2.6%	-	-	4 187	89.0%	4 707	7.8%	-	-	-
Households	6 996	16.4%	834	2.0%	-	-	34 726	81.6%	42 555	70.1%	-	-	-
Other	53	1.3%	35	.9%	-	-	3 872	97.8%	3 960	6.5%	-	-	-
Total By Customer Group	7 735	12.8%	1 106	1.8%	-	-	51 825	85.4%	60 667	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 377	3.2%	1 358	3.2%	1 310	3.1%	38 540	90.5%	42 585	75.3%
Bulk Water	107	4.3%	1	-	33	1.3%	2 364	94.4%	2 505	4.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	34	6.5%	21	4.0%	186	36.2%	275	53.3%	515	.9%
Auditor-General	153	1.5%	73	.7%	1 460	14.2%	8 624	83.6%	10 310	18.2%
Other	45	7.1%	58	9.2%	36	5.7%	490	78.0%	628	1.1%
Total	1 716	3.0%	1 510	2.7%	3 025	5.3%	50 292	88.9%	56 543	100.0%

Contact Details

Municipal Manager	Mr G Veli	053 066 0041
Financial Manager	Mr Disang Molaole	053 663 0041

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: THEMBELIHLE (NC076)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	58 039	58 039	18 090	31.2%	13 921	24.0%	16 509	28.4%	48 520	83.6%	18 954	69.1%	(12.9%)
Property rates	3 578	3 578	3 944	110.2%	(25)	(.7%)	(32)	(.9%)	3 888	108.7%	22	100.9%	(246.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	11 746	11 746	2 991	25.5%	3 034	25.8%	3 111	26.5%	9 136	77.8%	1 035	55.6%	200.7%
Service charges - water revenue	5 062	5 062	791	15.6%	938	18.5%	1 095	21.6%	2 824	55.8%	403	42.4%	171.9%
Service charges - sanitation revenue	1 597	1 597	728	45.6%	713	44.7%	725	45.4%	2 166	135.7%	204	57.9%	256.0%
Service charges - refuse revenue	759	759	384	50.6%	374	49.3%	379	49.9%	1 137	149.8%	105	57.8%	260.2%
Service charges - other	-	-	181	-	137	-	205	-	523	-	222	-	(7.7%)
Rental of facilities and equipment	325	325	222	68.2%	243	74.8%	271	83.4%	736	226.4%	74	59.5%	264.1%
Interest earned - external investments	333	333	163	49.1%	122	36.7%	128	38.6%	414	124.3%	6	52.1%	1 899.9%
Interest earned - outstanding debtors	580	580	34	5.8%	132	22.7%	208	35.9%	374	64.4%	12	24.7%	1 601.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 571	2 571	7	.3%	10	.4%	19	.7%	36	1.4%	12	1.0%	56.9%
Licences and permits	287	287	33	11.4%	63	21.9%	43	15.1%	139	48.4%	4	1.6%	1 010.3%
Agency services	-	-	73	-	69	-	67	-	210	-	27	-	146.1%
Transfers recognised - operational	24 032	24 032	8 070	33.6%	7 652	31.8%	9 605	40.0%	25 327	105.4%	16 869	111.2%	(43.1%)
Other own revenue	2 169	2 169	469	21.6%	458	21.1%	321	14.8%	1 248	57.5%	(41)	8.6%	(888.8%)
Gains on disposal of PPE	5 000	5 000	-	-	-	-	362	7.2%	362	7.2%	-	.1%	(100.0%)
Operating Expenditure	63 600	63 600	10 525	16.5%	13 002	20.4%	13 858	21.8%	37 385	58.8%	11 122	59.3%	24.6%
Employee related costs	25 125	25 125	6 422	25.6%	6 407	25.5%	5 477	21.8%	18 305	72.9%	5 259	73.0%	4.1%
Remuneration of councillors	3 004	3 004	521	17.3%	678	22.6%	657	21.9%	1 856	61.8%	691	66.3%	(5.0%)
Debt impairment	4 012	4 012	115	2.9%	22	.6%	107	2.7%	244	6.1%	495	93.5%	(78.4%)
Depreciation and asset impairment	7 782	7 782	-	-	-	-	-	-	-	-	-	-	-
Finance charges	680	680	344	50.5%	293	43.1%	402	59.1%	1 039	152.7%	390	125.6%	3.0%
Bulk purchases	12 133	12 133	34	.3%	113	.9%	2 206	18.2%	2 353	19.4%	528	7.2%	317.6%
Other Materials	1 836	1 836	203	11.0%	981	53.4%	207	11.3%	1 390	75.7%	157	49.3%	31.9%
Contracted services	221	221	319	144.1%	405	183.3%	655	296.6%	1 379	624.0%	185	239.6%	254.6%
Transfers and grants	-	-	1 089	-	1 489	-	1 601	-	4 179	-	1 674	242.3%	(4.3%)
Other expenditure	8 807	8 807	1 479	16.8%	2 614	29.7%	2 546	28.9%	6 639	75.4%	1 743	56.6%	46.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(5 561)	(5 561)	7 564		919		2 651		11 135		7 833		
Transfers recognised - capital	14 283	14 283	-	-	-	-	-	-	-	-	(2 145)	43.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 722	8 722	7 564		919		2 651		11 135		5 688		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	8 722	8 722	7 564		919		2 651		11 135		5 688		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 722	8 722	7 564		919		2 651		11 135		5 688		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 722	8 722	7 564		919		2 651		11 135		5 688		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	14 323	14 323	2 243	15.7%	1 212	8.5%	2 769	19.3%	6 223	43.5%	4 140	97.3%	(33.1%)
National Government	14 283	14 283	1 671	11.7%	646	4.5%	2 769	19.4%	5 086	35.6%	4 140	80.3%	(33.1%)
Provincial Government	-	-	264	-	565	-	-	-	830	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	14 283	14 283	1 936	13.6%	1 212	8.5%	2 769	19.4%	5 916	41.4%	4 140	80.3%	(33.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	40	40	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	307	-	-	-	-	-	307	-	-	-	-
Capital Expenditure Standard Classification	14 323	14 323	2 243	15.7%	1 212	8.5%	2 769	19.3%	6 223	43.5%	4 140	97.3%	(33.1%)
Governance and Administration	40	40	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	40	40	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 567	8 567	1 671	19.5%	646	7.5%	2 769	32.3%	5 086	59.4%	1 307	105.0%	111.9%
Planning and Development	8 567	8 567	1 671	19.5%	646	7.5%	2 769	32.3%	5 086	59.4%	1 307	105.0%	111.9%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	5 716	5 716	572	10.0%	565	9.9%	-	-	1 137	19.9%	2 834	90.0%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	5 716	5 716	572	10.0%	565	9.9%	-	-	1 137	19.9%	2 834	90.0%	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	62 283	62 283	22 565	36.2%	24 638	39.6%	23 309	37.4%	70 512	113.2%	25 267	100.6%	(7.8%)
Property rates, penalties and collection charges	2 505	2 505	1 214	48.5%	586	23.4%	631	25.2%	2 431	97.0%	503	62.3%	25.4%
Service charges	15 428	15 428	3 913	25.4%	4 032	26.1%	5 091	33.0%	13 037	84.5%	4 058	72.1%	25.5%
Other revenue	5 190	5 190	1 251	24.1%	3 563	68.6%	1 604	30.9%	6 417	123.6%	4 425	231.3%	(63.8%)
Government - operating	24 032	24 032	13 630	56.7%	13 339	55.5%	15 983	66.5%	42 953	178.7%	13 761	107.7%	16.1%
Government - capital	14 283	14 283	2 557	17.9%	3 118	21.8%	-	-	5 675	39.7%	2 521	70.9%	(100.0%)
Interest	845	845	-	-	-	-	-	-	-	-	-	18.5%	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(50 257)	(50 257)	(20 714)	41.2%	(22 364)	44.5%	(20 159)	40.1%	(63 236)	125.8%	(15 735)	100.2%	28.1%
Suppliers and employees	(49 576)	(49 576)	(19 409)	39.1%	(20 761)	41.9%	(18 362)	37.0%	(58 532)	118.1%	(13 849)	172.8%	32.6%
Finance charges	(680)	(680)	(139)	20.4%	(114)	16.8%	(223)	32.8%	(476)	69.9%	(211)	6.0%	5.6%
Transfers and grants	-	-	(1 166)	-	(1 489)	-	(1 574)	-	(4 229)	-	(1 674)	24.6%	(6.0%)
Net Cash from/(used) Operating Activities	12 026	12 026	1 851	15.4%	2 275	18.9%	3 150	26.2%	7 276	60.5%	9 532	101.6%	(67.0%)
Cash Flow from Investing Activities													
Receipts	5 000	5 000	75	1.5%	84	1.7%	85	1.7%	244	4.9%	102	5.7%	(16.7%)
Proceeds on disposal of PPE	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	75	-	84	-	85	-	244	-	102	350.7%	(16.7%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	70.0%	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(14 323)	(14 323)	(2 243)	15.7%	(1 212)	8.5%	(2 769)	19.3%	(6 223)	43.5%	(4 140)	97.2%	(33.1%)
Capital assets	(14 323)	(14 323)	(2 243)	15.7%	(1 212)	8.5%	(2 769)	19.3%	(6 223)	43.5%	(4 140)	97.2%	(33.1%)
Net Cash from/(used) Investing Activities	(9 323)	(9 323)	(2 168)	23.3%	(1 128)	12.1%	(2 684)	28.8%	(5 980)	64.1%	(4 038)	139.2%	(33.5%)
Cash Flow from Financing Activities													
Receipts	-	-	15	-	48	-	53	-	116	-	43	140.2%	23.7%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	15	-	48	-	53	-	116	-	43	140.2%	23.7%
Payments	(270)	(270)	(410)	151.7%	(179)	66.2%	(179)	66.2%	(767)	284.0%	(179)	71.3%	-
Repayment of borrowing	(270)	(270)	(410)	151.7%	(179)	66.2%	(179)	66.2%	(767)	284.0%	(179)	71.3%	-
Net Cash from/(used) Financing Activities	(270)	(270)	(395)	146.2%	(131)	48.4%	(126)	46.5%	(651)	241.1%	(136)	64.0%	(7.5%)
Net Increase/(Decrease) in cash held	2 433	2 433	(712)	(29.2%)	1 016	41.8%	341	14.0%	645	26.5%	5 358	52.4%	(93.6%)
Cash/cash equivalents at the year begin:	9 952	9 952	183	1.8%	(529)	(5.3%)	487	4.9%	183	1.8%	(328)	76.9%	(248.6%)
Cash/cash equivalents at the year end:	12 385	12 385	(529)	(4.3%)	487	3.9%	828	6.7%	828	6.7%	5 031	54.3%	(83.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	354	3.2%	287	2.6%	320	2.9%	10 038	91.3%	10 999	29.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 048	19.6%	212	4.0%	109	2.0%	3 989	74.4%	5 359	14.4%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	248	5.1%	149	3.1%	116	2.4%	4 349	89.5%	4 862	13.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	205	2.5%	140	1.7%	118	1.4%	7 895	94.5%	8 359	22.4%	-	-	-
Receivables from Exchange Transactions - Waste Management	104	2.1%	75	1.5%	66	1.4%	4 623	94.9%	4 869	13.1%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	71	6.6%	49	4.5%	49	4.5%	913	84.3%	1 082	2.9%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	46	2.6%	47	2.7%	43	2.4%	1 633	92.3%	1 769	4.7%	-	-	-
Total By Income Source	2 077	5.6%	960	2.6%	822	2.2%	33 441	89.7%	37 299	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	158	33.2%	52	10.9%	21	4.3%	245	51.6%	475	1.3%	-	-	-
Commercial	514	21.0%	130	5.3%	88	3.6%	1 712	70.1%	2 443	6.6%	-	-	-
Households	1 133	3.5%	635	1.9%	594	1.8%	30 205	92.7%	32 567	87.3%	-	-	-
Other	273	15.0%	144	7.9%	119	6.5%	1 279	70.5%	1 814	4.9%	-	-	-
Total By Customer Group	2 077	5.6%	960	2.6%	822	2.2%	33 441	89.7%	37 299	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 957	4.5%	1 672	3.9%	1 635	3.8%	37 928	87.8%	43 193	79.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	884	75.6%	67	5.7%	22	1.9%	197	16.8%	1 170	2.2%
Auditor-General	88	.9%	546	5.6%	85	.9%	8 976	92.6%	9 695	17.9%
Other	-	-	-	-	-	-	-	-	-	-
Total	2 929	5.4%	2 285	4.2%	1 742	3.2%	47 101	87.1%	54 057	100.0%

Contact Details

Municipal Manager	Mr M Mogale	053 203 0008 / 5
Financial Manager	Mrs N Jaxa	053 203 0008 / 5

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SIYATHEMBA (NC077)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	95 321	95 321	5 884	6.2%	27 968	29.3%	19 015	19.9%	52 867	55.5%	13 748	68.6%	38.3%
Property rates	10 296	10 296	16	.2%	1 165	11.3%	34	.3%	1 216	11.8%	(0)	159.7%	(3 419 800.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	16 263	16 263	1 403	8.6%	7 487	46.0%	4 514	27.8%	13 404	82.4%	2 813	74.3%	60.5%
Service charges - water revenue	11 406	11 406	1 028	9.0%	5 426	47.6%	3 896	34.2%	10 350	90.7%	2 287	86.6%	70.4%
Service charges - sanitation revenue	3 851	3 851	751	19.5%	3 458	89.8%	2 074	53.9%	6 283	163.2%	1 279	157.4%	62.2%
Service charges - refuse revenue	1 463	1 463	282	19.3%	1 413	96.6%	851	58.1%	2 546	174.0%	520	163.3%	63.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	16 638	16 638	42	.2%	421	2.5%	122	.7%	584	3.5%	96	-	26.6%
Interest earned - external investments	143	143	18	12.2%	46	32.2%	40	28.1%	104	72.5%	14	69.9%	179.5%
Interest earned - outstanding debtors	1 141	1 141	101	8.9%	535	46.9%	349	30.6%	985	86.3%	199	43.8%	75.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	459	459	3	.6%	9	2.0%	7	1.6%	19	4.2%	9	-	(16.7%)
Licences and permits	1	1	6	734.3%	4	546.6%	4	515.9%	13	1 796.8%	7	-	(45.4%)
Agency services	604	604	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	30 886	30 886	2 010	6.5%	7 001	22.7%	6 433	20.8%	15 444	50.0%	6 079	23.1%	5.8%
Other own revenue	2 170	2 170	225	10.4%	1 003	46.2%	691	31.8%	1 919	88.4%	445	40.1%	55.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	102 334	102 334	9 854	9.6%	33 451	32.7%	22 539	22.0%	65 844	64.3%	21 272	79.1%	6.0%
Employee related costs	39 936	39 936	2 938	7.4%	15 694	39.3%	8 885	22.2%	27 517	68.9%	5 393	75.0%	64.8%
Remuneration of councillors	3 096	3 096	217	7.0%	1 161	37.5%	728	23.5%	2 107	68.0%	440	90.9%	65.6%
Debt impairment	7 705	7 705	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	13 069	13 069	-	-	-	-	-	-	-	-	-	-	-
Finance charges	867	867	149	17.2%	448	51.7%	9	1.0%	606	69.9%	467	79.5%	(98.2%)
Bulk purchases	19 059	19 059	2 469	13.0%	6 480	34.0%	5 532	29.0%	14 481	76.0%	10 721	141.2%	(48.4%)
Other Materials	-	-	499	-	932	-	812	-	2 243	-	389	-	108.7%
Contracted services	3 833	3 833	1 077	28.1%	1 072	28.0%	1 737	45.3%	3 886	101.4%	501	44.4%	246.9%
Transfers and grants	49	49	1 322	2 704.0%	5 471	11 191.3%	3 406	6 968.2%	10 199	20 863.5%	2 477	11 960.8%	37.5%
Other expenditure	14 721	14 721	1 183	8.0%	2 193	14.9%	1 430	9.7%	4 806	32.6%	884	35.6%	61.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(7 013)	(7 013)	(3 970)		(5 484)		(3 524)		(12 978)		(7 524)		
Transfers recognised - capital	24 379	24 379	-	-	-	-	-	-	-	-	-	187.9%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	17 366	17 366	(3 970)		(5 484)		(3 524)		(12 978)		(7 524)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	17 366	17 366	(3 970)		(5 484)		(3 524)		(12 978)		(7 524)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	17 366	17 366	(3 970)		(5 484)		(3 524)		(12 978)		(7 524)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	17 366	17 366	(3 970)		(5 484)		(3 524)		(12 978)		(7 524)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	25 579	25 579	-	-	-	-	-	-	-	-	-	74.6%	-
National Government	24 379	24 379	-	-	-	-	-	-	-	-	-	74.6%	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	24 379	24 379	-	-	-	-	-	-	-	-	-	74.6%	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 200	1 200	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	25 579	25 579	-	-	-	-	-	-	-	-	-	74.6%	-
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	201.3%	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 405	7 405	-	-	-	-	-	-	-	-	-	55.8%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	7 405	7 405	-	-	-	-	-	-	-	-	-	55.8%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	18 174	18 174	-	-	-	-	-	-	-	-	-	70.0%	-
Electricity	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Water	11 200	11 200	-	-	-	-	-	-	-	-	-	70.0%	-
Waste Water Management	1 974	1 974	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	103 778	103 778	5 786	5.6%	21 728	20.9%	23 092	22.3%	50 606	48.8%	11 888	76.7%	94.2%
Property rates, penalties and collection charges	12 189	12 189	12	.1%	428	3.5%	(61)	(.5%)	379	3.1%	(11)	70.8%	478.5%
Service charges	25 950	25 950	3 464	13.4%	10 487	40.4%	11 335	43.7%	25 287	97.4%	10 793	105.7%	5.0%
Other revenue	19 087	19 087	199	1.0%	1 066	5.6%	796	4.2%	2 061	10.8%	783	61.8%	1.6%
Government - operating	31 159	31 159	2 010	6.5%	7 451	23.9%	7 764	24.9%	17 225	55.3%	(0)	10.8%	(6 932 242.9%)
Government - capital	14 379	14 379	-	-	1 970	13.7%	2 909	20.2%	4 879	33.9%	-	187.9%	(100.0%)
Interest	1 015	1 015	101	10.0%	326	32.1%	349	34.4%	776	76.4%	323	51.8%	8.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(83 658)	(83 658)	(9 866)	11.8%	(25 665)	30.7%	(20 685)	24.7%	(56 216)	67.2%	(26 323)	104.8%	(21.4%)
Suppliers and employees	(82 947)	(82 947)	(8 395)	10.1%	(21 048)	25.4%	(17 270)	20.8%	(46 714)	56.3%	(22 461)	163.9%	(23.1%)
Finance charges	(662)	(662)	(149)	22.5%	(633)	95.6%	(9)	1.3%	(790)	119.4%	(468)	3.8%	(98.2%)
Transfers and grants	(49)	(49)	(1 322)	2 703.8%	(3 983)	8 148.1%	(3 406)	6 967.7%	(8 712)	17 819.5%	(3 394)	64.2%	.4%
Net Cash from/(used) Operating Activities	20 120	20 120	(4 080)	(20.3%)	(3 937)	(19.6%)	2 407	12.0%	(5 609)	(27.9%)	(14 435)	(54.6%)	(116.7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(14 379)	(14 379)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(14 379)	(14 379)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(14 379)	(14 379)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	5 741	5 741	(4 080)	(71.1%)	(3 937)	(68.6%)	2 407	41.9%	(5 609)	(97.7%)	(14 435)	(161.4%)	(116.7%)
Cash/cash equivalents at the year begin:	-	-	-	-	(4 080)	-	(8 016)	-	-	-	4 884	100.0%	(264.1%)
Cash/cash equivalents at the year end:	5 741	5 741	(4 080)	(71.1%)	(8 016)	(139.6%)	(5 609)	(97.7%)	(5 609)	(97.7%)	(9 551)	(284.3%)	(41.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	(11)	-	1 421	3.6%	38 328	96.5%	39 738	59.7%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	(175)	(5.2%)	278	8.3%	3 253	96.9%	3 356	5.0%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	(5)	(.1%)	39	.5%	7 606	99.6%	7 640	11.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	106	1.0%	192	1.9%	9 914	97.1%	10 212	15.3%	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	10	.3%	75	2.2%	3 352	97.5%	3 436	5.2%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	2	3.6%	2	3.9%	57	92.5%	62	.1%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	40	1.8%	24	1.1%	2 102	97.1%	2 165	3.3%	-	-	-
Total By Income Source	-	-	(34)	(.1%)	2 032	3.1%	64 611	97.0%	66 609	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	177	8.6%	173	8.4%	1 711	83.0%	2 061	3.1%	-	-	-
Commercial	-	-	176	10.3%	114	6.7%	1 414	83.0%	1 704	2.6%	-	-	-
Households	-	-	1 685	2.6%	1 745	2.7%	61 487	94.7%	64 916	97.5%	-	-	-
Other	-	-	(2 072)	100.0%	-	-	-	-	(2 072)	(3.1%)	-	-	-
Total By Customer Group	-	-	(34)	(.1%)	2 032	3.1%	64 611	97.0%	66 609	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 844	10.2%	1 986	11.0%	2 000	11.1%	12 232	67.7%	18 062	75.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	(1 533)	(29.3%)	45	.9%	53	1.0%	6 674	127.4%	5 239	21.9%
Other	510	76.1%	17	2.5%	130	19.4%	13	2.0%	670	2.8%
Total	820	3.4%	2 048	8.5%	2 183	9.1%	18 919	78.9%	23 971	100.0%

Contact Details

Municipal Manager	Mr Isaac Willem Jimmy Stadhouer	053 353 5300
Financial Manager	Mr Howard Humphrey Meiring	053 353 5301

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SIYANCUMA (NC078)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	119 417	119 417	40 269	33.7%	25 299	21.2%	10 046	8.4%	75 614	63.3%	23 500	73.8%	(57.3%)
Property rates	11 016	11 016	9 469	86.0%	87	.8%	(295)	(2.7%)	9 262	84.1%	(8)	99.9%	3 444.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	37 868	37 868	6 774	17.9%	6 994	18.5%	2 786	7.4%	16 553	43.7%	7 385	59.3%	(62.3%)
Service charges - water revenue	13 609	13 609	1 113	8.2%	1 809	13.3%	797	5.9%	3 720	27.3%	1 289	44.6%	(38.1%)
Service charges - sanitation revenue	2 946	2 946	2 205	74.8%	1 609	54.6%	(3 753)	(127.4%)	61	2.1%	1 803	80.8%	(308.2%)
Service charges - refuse revenue	2 864	2 864	1 704	59.5%	1 240	43.3%	(77)	(2.7%)	2 867	100.1%	1 546	127.0%	(105.0%)
Service charges - other	175	175	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	248	248	82	33.2%	82	32.9%	20	8.2%	184	74.3%	85	71.9%	(76.1%)
Interest earned - external investments	100	100	13	13.3%	29	28.7%	5	4.7%	47	46.7%	9	104.0%	(45.2%)
Interest earned - outstanding debtors	700	700	150	21.5%	105	14.9%	119	17.0%	374	53.5%	227	96.6%	(47.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 000	3 000	(31)	(1.0%)	52	1.7%	15	.5%	36	1.2%	52	3.3%	(71.8%)
Licences and permits	80	80	312	389.5%	124	155.0%	327	408.2%	762	952.7%	266	133.5%	22.6%
Agency services	800	800	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	45 393	45 393	17 297	38.1%	12 953	28.5%	9 994	22.0%	40 244	88.7%	10 727	89.8%	(6.8%)
Other own revenue	618	618	1 180	191.0%	216	35.0%	108	17.4%	1 504	243.4%	120	69.9%	(10.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	147 828	147 828	33 326	22.5%	35 134	23.8%	23 965	16.2%	92 425	62.5%	50 098	72.0%	(52.2%)
Employee related costs	45 653	45 653	11 838	25.9%	13 527	29.6%	11 527	25.2%	36 891	80.8%	4 307	73.2%	167.6%
Remuneration of councillors	3 341	3 341	861	25.8%	939	28.1%	959	28.7%	2 759	82.6%	359	63.8%	166.9%
Debt impairment	13 864	13 864	(18)	(.1%)	-	-	-	-	(18)	(.1%)	25 421	227.8%	(100.0%)
Depreciation and asset impairment	14 610	14 610	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 836	1 836	2 443	133.1%	3 223	175.5%	1 070	58.3%	6 736	366.9%	2 470	1 513.8%	(56.7%)
Bulk purchases	36 900	36 900	10 928	29.6%	8 857	24.0%	3 514	9.5%	23 299	63.1%	10 937	64.3%	(67.9%)
Other Materials	-	-	652	-	579	-	709	-	1 939	-	479	-	47.9%
Contracted services	1 800	1 800	1 930	107.2%	2 395	133.1%	1 928	107.1%	6 253	347.4%	416	145.0%	363.0%
Transfers and grants	-	-	-	-	-	-	4	-	4	-	-	-	(100.0%)
Other expenditure	29 824	29 824	4 692	15.7%	5 615	18.8%	4 255	14.3%	14 562	48.8%	5 708	40.4%	(25.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(28 411)	(28 411)	6 943		(9 835)		(13 919)		(16 811)		(26 597)		
Transfers recognised - capital	20 051	20 051	-	-	-	-	-	-	-	-	-	13.3%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(8 360)	(8 360)	6 943		(9 835)		(13 919)		(16 811)		(26 597)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(8 360)	(8 360)	6 943		(9 835)		(13 919)		(16 811)		(26 597)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(8 360)	(8 360)	6 943		(9 835)		(13 919)		(16 811)		(26 597)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(8 360)	(8 360)	6 943		(9 835)		(13 919)		(16 811)		(26 597)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	20 631	20 631	6 120	29.7%	7 066	34.2%	2 529	12.3%	15 714	76.2%	7 489	106.8%	(66.2%)
National Government	20 431	20 431	6 120	30.0%	7 066	34.6%	2 529	12.4%	15 714	76.9%	5 969	95.7%	(57.6%)
Provincial Government	200	200	-	-	-	-	-	-	-	-	497	454.2%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	1 000	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	20 631	20 631	6 120	29.7%	7 066	34.2%	2 529	12.3%	15 714	76.2%	7 466	108.9%	(66.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	24	76.3%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	20 631	20 631	6 120	29.7%	7 066	34.2%	2 529	12.3%	15 714	76.2%	7 489	106.8%	(66.2%)
Governance and Administration	180	180	-	-	-	-	-	-	-	-	24	99.5%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	180	180	-	-	-	-	-	-	-	-	24	199.1%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	600	600	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	600	600	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 851	15 851	-	-	663	4.2%	-	-	663	4.2%	-	93.6%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	15 851	15 851	-	-	663	4.2%	-	-	663	4.2%	-	93.6%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	4 000	4 000	6 120	153.0%	6 403	160.1%	2 529	63.2%	15 052	376.3%	7 466	119.7%	(66.1%)
Electricity	4 000	4 000	2 201	55.0%	1 782	44.6%	2 529	63.2%	6 512	162.8%	1 334	95.8%	89.5%
Water	-	-	3 919	-	4 621	-	-	-	8 540	-	5 634	175.5%	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	497	46.2%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	137 742	137 742	33 700	24.5%	43 643	31.7%	39 711	28.8%	117 054	85.0%	42 240	82.6%	(6.0%)
Property rates, penalties and collection charges	8 813	8 813	616	7.0%	3 600	40.8%	2 093	23.8%	6 308	71.6%	1 301	59.5%	60.9%
Service charges	52 246	52 246	7 820	15.0%	9 189	17.6%	9 692	18.6%	26 701	51.1%	11 561	44.7%	(16.2%)
Other revenue	10 579	10 579	1 544	14.6%	474	4.5%	469	4.4%	2 487	23.5%	523	18.6%	(10.3%)
Government - operating	45 393	45 393	21 307	46.9%	12 953	28.5%	10 732	23.6%	44 992	99.1%	11 620	126.4%	(7.6%)
Government - capital	20 051	20 051	2 250	11.2%	17 294	86.3%	16 600	82.8%	36 144	180.3%	17 000	145.2%	(2.4%)
Interest	660	660	164	24.8%	133	20.2%	124	18.8%	421	63.8%	235	97.5%	(47.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(125 113)	(125 113)	(32 174)	25.7%	(28 738)	23.0%	(25 028)	20.0%	(85 941)	68.7%	(16 710)	53.0%	49.8%
Suppliers and employees	(123 914)	(123 914)	(29 731)	24.0%	(25 516)	20.6%	(23 959)	19.3%	(79 205)	63.9%	(14 240)	97.9%	68.2%
Finance charges	(1 199)	(1 199)	(2 443)	203.8%	(3 223)	268.8%	(1 070)	89.2%	(6 736)	561.8%	(2 470)	11.8%	(56.7%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	12 629	12 629	1 526	12.1%	14 904	118.0%	14 683	116.3%	31 113	246.4%	25 530	2 059.3%	(42.5%)
Cash Flow from Investing Activities													
Receipts	-	-	(2 003)	-	2 319	-	(11 050)	-	(10 733)	-	(2 873)	(1.7%)	284.6%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	(2 003)	-	2 319	-	(11 050)	-	(10 733)	-	(2 873)	(1.7%)	284.6%
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(20 631)	(20 631)	(5 905)	28.6%	(8 095)	39.2%	(2 529)	12.3%	(16 529)	80.1%	(7 466)	101.1%	(66.1%)
Capital assets	(20 631)	(20 631)	(5 905)	28.6%	(8 095)	39.2%	(2 529)	12.3%	(16 529)	80.1%	(7 466)	101.1%	(66.1%)
Net Cash from/(used) Investing Activities	(20 631)	(20 631)	(7 908)	38.3%	(5 776)	28.0%	(13 578)	65.8%	(27 262)	132.1%	(10 338)	693.4%	31.3%
Cash Flow from Financing Activities													
Receipts	6	6	(6)	(92.9%)	(5)	(88.0%)	(2)	(33.1%)	(13)	(214.0%)	(4)	.4%	(53.4%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	6	6	(6)	(92.9%)	(5)	(88.0%)	(2)	(33.1%)	(13)	(214.0%)	(4)	60.9%	(53.4%)
Payments	(1 522)	(1 522)	(224)	14.7%	(181)	11.9%	(99)	6.5%	(503)	33.1%	(213)	69.1%	(53.7%)
Repayment of borrowing	(1 522)	(1 522)	(224)	14.7%	(181)	11.9%	(99)	6.5%	(503)	33.1%	(213)	69.1%	(53.7%)
Net Cash from/(used) Financing Activities	(1 516)	(1 516)	(229)	15.1%	(186)	12.3%	(101)	6.6%	(516)	34.0%	(217)	(33.5%)	(53.7%)
Net Increase/(Decrease) in cash held	(9 518)	(9 518)	(6 612)	69.5%	8 942	(94.0%)	1 004	(10.6%)	3 335	(35.0%)	14 975	33 461.2%	(93.3%)
Cash/cash equivalents at the year begin:	(32 673)	(32 673)	(627)	1.9%	(7 239)	22.2%	1 703	(5.2%)	(627)	1.9%	2 236	22.0%	(23.8%)
Cash/cash equivalents at the year end:	(42 191)	(42 191)	(7 239)	17.2%	1 703	(4.0%)	2 708	(6.4%)	2 708	(6.4%)	17 211	173.6%	(84.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 364	4.6%	1 288	4.4%	923	3.1%	26 011	87.9%	29 586	38.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 423	26.4%	396	7.3%	236	4.4%	3 329	61.8%	5 384	6.9%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	449	4.3%	210	2.0%	118	1.1%	9 583	92.5%	10 361	13.3%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	617	3.8%	458	2.8%	427	2.6%	14 914	90.9%	16 415	21.1%	-	-	-
Receivables from Exchange Transactions - Waste Management	482	3.4%	388	2.8%	369	2.6%	12 823	91.2%	14 062	18.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	40	6.9%	40	6.8%	39	6.7%	465	79.5%	584	.7%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	19	1.2%	19	1.2%	19	1.2%	1 487	96.3%	1 544	2.0%	-	-	-
Total By Income Source	4 394	5.6%	2 798	3.6%	2 132	2.7%	68 611	88.0%	77 936	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	356	23.7%	110	7.3%	65	4.4%	968	64.6%	1 500	1.9%	-	-	-
Commercial	1 381	13.9%	529	5.3%	363	3.6%	7 684	77.2%	9 956	12.8%	-	-	-
Households	2 658	4.0%	2 159	3.2%	1 704	2.6%	59 959	90.2%	66 480	85.3%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 394	5.6%	2 798	3.6%	2 132	2.7%	68 611	88.0%	77 936	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	(1 578)	(2.2%)	3 849	5.3%	70 870	96.9%	73 141	90.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	183	21.2%	193	22.3%	79	9.2%	410	47.4%	865	1.1%
Auditor-General	(53)	(.8%)	226	3.2%	179	2.6%	6 612	94.9%	6 965	8.6%
Other	-	-	-	-	-	-	-	-	-	-
Total	130	.2%	(1 159)	(1.4%)	4 108	5.1%	77 892	96.2%	80 971	100.0%

Contact Details

Municipal Manager	Mr H F Nel	053 298 1810
Financial Manager	Ms CC ZEALAND	053 298 1810

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: PIXLEY KA SEME (NC) (DC7)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	46 864	52 878	14 784	31.5%	15 058	32.1%	11 576	21.9%	41 418	78.3%	12 053	144.4%	(4.0%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	50	25	-	25	-	17	33.5%	67	133.2%	32	140.6%	(47.9%)
Interest earned - external investments	208	312	73	35.4%	106	51.0%	280	89.7%	459	147.2%	93	105.4%	201.7%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	13	-	103	-	84	-	199	-	180	60.2%	(53.5%)
Transfers recognised - operational	42 117	44 612	13 718	32.6%	13 951	33.1%	10 295	23.1%	37 965	85.1%	10 587	137.7%	(2.8%)
Other own revenue	4 539	7 904	955	21.0%	873	19.2%	900	11.4%	2 729	34.5%	1 162	378.6%	(22.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	51 274	54 522	11 340	22.1%	11 958	23.3%	11 786	21.6%	35 083	64.3%	12 743	67.0%	(7.5%)
Employee related costs	28 259	28 507	7 007	24.8%	7 261	25.7%	6 957	24.4%	21 225	74.5%	6 706	75.3%	3.7%
Remuneration of councillors	3 893	3 949	871	22.4%	990	25.4%	1 013	25.7%	2 874	72.8%	1 029	75.5%	(1.6%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	100	120	41	40.9%	26	25.9%	15	12.3%	82	68.0%	36	-	(59.4%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	155	133	31	20.0%	35	22.4%	46	34.6%	112	84.0%	13	60.2%	260.3%
Contracted services	1 400	1 440	123	8.8%	(353)	(25.2%)	308	21.4%	78	5.4%	279	101.9%	10.6%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	15 339	18 367	3 266	21.3%	3 999	26.1%	3 447	18.8%	10 712	58.3%	4 680	66.8%	(26.3%)
Loss on disposal of PPE	129	6	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(4 410)	(1 644)	3 445		3 100		(210)		6 335		(690)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(4 410)	(1 644)	3 445		3 100		(210)		6 335		(690)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(4 410)	(1 644)	3 445		3 100		(210)		6 335		(690)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(4 410)	(1 644)	3 445		3 100		(210)		6 335		(690)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(4 410)	(1 644)	3 445		3 100		(210)		6 335		(690)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	0	0	-	-	1	98 200.0%	-	-	1	98 200.0%	327	-	(100.0%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	0	0	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	1	-	-	-	1	-	327	-	(100.0%)
Capital Expenditure Standard Classification	0	0	-	-	1	98 200.0%	-	-	1	98 200.0%	327	-	(100.0%)
Governance and Administration	-	-	-	-	1	-	-	-	1	-	327	-	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	1	-	-	-	1	-	327	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	0	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	46 864	41 418	14 784	31.5%	15 058	32.1%	11 576	27.9%	41 418	100.0%	12 053	80.8%	(4.0%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	4 539	2 994	992	21.9%	1 001	22.0%	1 001	33.4%	2 994	100.0%	1 374	63.7%	(27.2%)
Government - operating	42 117	37 965	13 718	32.6%	13 951	33.1%	10 295	27.1%	37 965	100.0%	10 587	82.2%	(2.8%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	208	459	73	35.4%	106	51.0%	280	60.9%	459	100.0%	93	-	201.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(50 731)	(103 123)	(43 971)	86.7%	(36 481)	71.9%	(22 670)	22.0%	(103 123)	100.0%	(24 763)	84.5%	(8.5%)
Suppliers and employees	(50 631)	(103 041)	(43 930)	86.8%	(36 456)	72.0%	(22 656)	22.0%	(103 041)	100.0%	(24 726)	84.4%	(8.4%)
Finance charges	(100)	(82)	(41)	40.9%	(26)	25.9%	(15)	18.1%	(82)	100.0%	(36)	98.2%	(59.4%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(3 867)	(61 705)	(29 187)	754.7%	(21 424)	554.0%	(11 095)	18.0%	(61 705)	100.0%	(12 710)	91.3%	(12.7%)
Cash Flow from Investing Activities													
Receipts	-	62 393	30 600	-	20 620	-	11 173	17.9%	62 393	100.0%	13 020	43.1%	(14.2%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	2 086	1 657	-	(235)	-	664	31.8%	2 086	100.0%	(227)	24.4%	(392.3%)
Decrease in other non-current receivables	-	38 415	18 058	-	20 564	-	(208)	(.5%)	38 415	100.0%	16 928	71.0%	(101.2%)
Decrease (increase) in non-current investments	-	21 892	10 885	-	290	-	10 717	49.0%	21 892	100.0%	(3 681)	(51.7%)	(391.1%)
Payments	-	-	-	-	-	-	-	-	-	-	-	(40.2%)	-
Capital assets	-	-	-	-	-	-	-	-	-	-	-	(40.2%)	-
Net Cash from/(used) Investing Activities	-	62 393	30 600	-	20 620	-	11 173	17.9%	62 393	100.0%	13 020	43.1%	(14.2%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(695)	(721)	(167)	24.1%	(273)	39.3%	(281)	38.9%	(721)	100.0%	(159)	58.4%	76.2%
Repayment of borrowing	(695)	(721)	(167)	24.1%	(273)	39.3%	(281)	38.9%	(721)	100.0%	(159)	58.4%	76.2%
Net Cash from/(used) Financing Activities	(695)	(721)	(167)	24.1%	(273)	39.3%	(281)	38.9%	(721)	100.0%	(159)	58.4%	76.2%
Net Increase/(Decrease) in cash held	(4 562)	(33)	1 246	(27.3%)	(1 077)	23.6%	(202)	611.1%	(33)	100.0%	151	1.5%	(234.3%)
Cash/cash equivalents at the year begin:	3 472	98	98	2.8%	1 344	38.7%	267	273.4%	98	100.0%	352	-	(24.1%)
Cash/cash equivalents at the year end:	(1 090)	65	1 344	(123.3%)	267	(24.5%)	65	100.0%	65	100.0%	502	1.5%	(87.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	48	83.1%	10	16.9%	-	-	-	-	58	100.0%	-	-	-
Total By Income Source	48	83.1%	10	16.9%	-	-	-	-	58	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	40	80.6%	10	19.4%	-	-	-	-	49	85.2%	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8	97.2%	0	2.8%	-	-	-	-	9	14.8%	-	-	-
Total By Customer Group	48	83.1%	10	16.9%	-	-	-	-	58	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	26	1.4%	13	.7%	43	2.4%	1 686	95.4%	1 767	100.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	26	1.4%	13	.7%	43	2.4%	1 686	95.4%	1 767	100.0%

Contact Details

Municipal Manager	Mr Rodney Eric Pieterse	053 631 0891
Financial Manager	Mr Bradley F James	053 631 0891

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: !KAI! GARIB (NC082)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	179 519	179 519	66 592	37.1%	49 032	27.3%	15 694	8.7%	131 318	73.1%	48 361	109.6%	(67.5%)
Property rates	24 019	24 019	16 916	70.4%	(457)	(1.9%)	(48)	(.2%)	16 410	68.3%	150	214.4%	(131.9%)
Property rates - penalties and collection charges	2 200	2 200	-	-	1 412	64.2%	466	21.2%	1 878	85.3%	-	180.8%	(100.0%)
Service charges - electricity revenue	60 697	60 697	14 313	23.6%	16 163	26.6%	9 193	15.1%	39 669	65.4%	20 966	79.6%	(56.2%)
Service charges - water revenue	6 685	6 685	3 216	48.1%	3 812	57.0%	2 723	40.7%	9 751	145.9%	4 115	130.9%	(33.8%)
Service charges - sanitation revenue	6 885	6 885	2 296	33.3%	2 290	33.3%	762	11.1%	5 348	77.7%	1 993	106.9%	(61.8%)
Service charges - refuse revenue	5 361	5 361	1 596	29.8%	1 635	30.5%	549	10.2%	3 780	70.5%	1 394	138.6%	(60.6%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	262	262	97	37.1%	54	20.6%	38	14.5%	189	72.2%	59	79.5%	(35.8%)
Interest earned - external investments	200	200	1	.6%	173	86.3%	-	-	174	86.9%	102	74.7%	(100.0%)
Interest earned - outstanding debtors	11 000	11 000	3 058	27.8%	2 951	26.8%	1 099	10.0%	7 108	64.6%	2 886	39.8%	(61.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	97	97	8	7.9%	13	13.7%	-	-	21	21.6%	24	66.7%	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	422	422	1 754	416.2%	550	130.5%	864	204.9%	3 168	751.6%	1 382	1 075.3%	(37.5%)
Transfers recognised - operational	60 797	60 797	23 078	38.0%	20 272	33.3%	-	-	43 350	71.3%	14 795	106.4%	(100.0%)
Other own revenue	895	895	259	28.9%	164	18.3%	50	5.5%	472	52.8%	95	33.9%	(47.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	400	-	(100.0%)
Operating Expenditure	194 538	194 538	52 282	26.9%	55 249	28.4%	10 541	5.4%	118 071	60.7%	52 916	69.9%	(80.1%)
Employee related costs	93 038	93 038	22 133	23.8%	27 011	29.0%	6 899	7.4%	56 044	60.2%	20 878	69.3%	(67.0%)
Remuneration of councillors	6 037	6 037	1 525	25.3%	1 526	25.3%	506	8.4%	3 558	58.9%	1 475	56.8%	(65.7%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	1 340	-	18	-	1	-	1 359	-	2 034	-	(100.0%)
Bulk purchases	55 698	55 698	13 346	24.0%	12 610	22.6%	-	-	25 956	46.6%	15 755	45.0%	(100.0%)
Other Materials	2 094	2 094	699	33.4%	1 143	54.6%	48	2.3%	1 889	90.2%	696	68.6%	(93.1%)
Contracted services	13 960	13 960	3 511	25.1%	2 446	17.5%	428	3.1%	6 385	45.7%	3 914	76.6%	(89.1%)
Transfers and grants	6 830	6 830	3 629	53.1%	4 633	67.8%	1 261	18.5%	9 523	139.4%	3 092	117.3%	(59.2%)
Other expenditure	16 882	16 882	6 099	36.1%	5 862	34.7%	1 398	8.3%	13 359	79.1%	5 072	80.3%	(72.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(15 019)	(15 019)	14 311		(6 217)		5 153		13 247		(4 554)		
Transfers recognised - capital	23 395	23 395	15 686	67.0%	6 349	27.1%	-	-	22 035	94.2%	5 500	62.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 376	8 376	29 997		132		5 153		35 282		946		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	8 376	8 376	29 997		132		5 153		35 282		946		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 376	8 376	29 997		132		5 153		35 282		946		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 376	8 376	29 997		132		5 153		35 282		946		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	23 395	23 395	8 187	35.0%	6 781	29.0%	1 791	7.7%	16 760	71.6%	10 380	56.4%	(82.7%)
National Government	23 395	23 395	7 444	31.8%	6 781	29.0%	1 791	7.7%	16 017	68.5%	10 380	56.4%	(82.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	23 395	23 395	7 444	31.8%	6 781	29.0%	1 791	7.7%	16 017	68.5%	10 380	56.4%	(82.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	726	-	-	-	-	-	726	-	-	-	-
Public contributions and donations	-	-	18	-	-	-	-	-	18	-	-	-	-
Capital Expenditure Standard Classification	23 395	23 395	8 187	35.0%	6 781	29.0%	1 791	7.7%	16 760	71.6%	10 380	56.4%	(82.7%)
Governance and Administration	-	-	272	-	203	-	176	-	651	-	212	34.6%	(17.3%)
Executive & Council	-	-	42	-	20	-	48	-	110	-	3	-	1 702.2%
Budget & Treasury Office	-	-	189	-	26	-	3	-	217	-	169	27.0%	(98.5%)
Corporate Services	-	-	42	-	156	-	125	-	323	-	41	-	206.4%
Community and Public Safety	-	-	77	-	2 957	-	-	-	3 035	-	270	-	(100.0%)
Community & Social Services	-	-	77	-	2 605	-	-	-	2 682	-	270	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	352	-	-	-	352	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	270	-	124	-	1	-	395	-	106	52.4%	(98.9%)
Planning and Development	-	-	270	-	14	-	1	-	285	-	-	3.4%	(100.0%)
Road Transport	-	-	-	-	111	-	-	-	111	-	106	636.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	23 395	23 395	7 568	32.3%	3 497	14.9%	1 614	6.9%	12 679	54.2%	9 792	56.7%	(83.5%)
Electricity	-	-	180	-	148	-	65	-	394	-	55	-	19.1%
Water	23 395	23 395	7 388	31.6%	3 349	14.3%	1 549	6.6%	12 285	52.5%	9 717	54.5%	(84.1%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	20	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	202 914	202 914	82 282	40.5%	69 959	34.5%	17 144	8.4%	169 384	83.5%	53 538	113.0%	(68.0%)
Property rates, penalties and collection charges	26 219	26 219	16 916	64.5%	8 586	32.7%	418	1.6%	25 919	98.9%	150	248.9%	178.0%
Service charges	79 628	79 628	21 425	26.9%	30 330	38.1%	13 226	16.6%	64 981	81.6%	28 468	98.5%	(53.5%)
Other revenue	1 675	1 675	2 118	126.4%	1 298	77.5%	951	56.8%	4 367	260.7%	1 636	339.2%	(41.9%)
Government - operating	60 797	60 797	23 078	38.0%	20 272	33.3%	1 450	2.4%	44 800	73.7%	14 795	106.4%	(90.2%)
Government - capital	23 395	23 395	15 686	67.0%	6 349	27.1%	-	-	22 035	94.2%	5 500	62.9%	(100.0%)
Interest	11 200	11 200	3 059	27.3%	3 124	27.9%	1 099	9.8%	7 282	65.0%	2 988	48.9%	(63.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(178 551)	(178 551)	(52 563)	29.4%	(55 289)	31.0%	(13 306)	7.5%	(121 158)	67.9%	(52 992)	112.7%	(74.9%)
Suppliers and employees	(171 721)	(171 721)	(47 594)	27.7%	(50 637)	29.5%	(11 963)	7.0%	(110 194)	64.2%	(47 866)	106.8%	(75.0%)
Finance charges	-	-	(1 340)	-	(18)	-	(1)	-	(1 359)	-	(2 034)	231 686 633.3%	(100.0%)
Transfers and grants	(6 830)	(6 830)	(3 629)	53.1%	(4 633)	67.8%	(1 342)	19.7%	(9 605)	140.6%	(3 092)	152.9%	(56.6%)
Net Cash from/(used) Operating Activities	24 363	24 363	29 719	122.0%	14 670	60.2%	3 838	15.8%	48 226	198.0%	546	116.2%	603.0%
Cash Flow from Investing Activities													
Receipts	67	67	229	342.2%	60	89.1%	-	-	289	431.3%	570	305.6%	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	400	-	(100.0%)
Decrease in non-current debtors	-	-	229	-	60	-	-	-	289	-	39	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	67	67	-	-	-	-	-	-	-	-	131	(3.2%)	(100.0%)
Payments	-	-	(4 382)	-	(6 189)	-	(1 791)	-	(12 363)	-	(9 554)	(6 963.2%)	(81.3%)
Capital assets	-	-	(4 382)	-	(6 189)	-	(1 791)	-	(12 363)	-	(9 554)	(6 963.2%)	(81.3%)
Net Cash from/(used) Investing Activities	67	67	(4 153)	(6 200.6%)	(6 130)	(9 151.7%)	(1 791)	(2 674.1%)	(12 074)	(18 026.5%)	(8 984)	5 740.1%	(80.1%)
Cash Flow from Financing Activities													
Receipts	-	-	(5)	-	(4)	-	-	-	(9)	-	15	(452.1%)	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	(457.9%)	-
Increase (decrease) in consumer deposits	-	-	(5)	-	(4)	-	-	-	(9)	-	15	(1 769.6%)	(100.0%)
Payments	-	-	(1 282)	-	-	-	-	-	(1 282)	-	-	885.8%	-
Repayment of borrowing	-	-	(1 282)	-	-	-	-	-	(1 282)	-	-	885.8%	-
Net Cash from/(used) Financing Activities	-	-	(1 287)	-	(4)	-	-	-	(1 291)	-	15	(1 208.9%)	(100.0%)
Net Increase/(Decrease) in cash held	24 430	24 430	24 278	99.4%	8 536	34.9%	2 047	8.4%	34 861	142.7%	(8 423)	631.9%	(124.3%)
Cash/cash equivalents at the year begin:	11 466	11 466	1 204	10.5%	25 483	222.2%	34 019	296.7%	1 204	10.5%	135 464	-	(74.9%)
Cash/cash equivalents at the year end:	35 896	35 896	25 483	71.0%	34 019	94.8%	36 065	100.5%	36 065	100.5%	127 041	518.2%	(71.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Gilbert J Lategan(Act)	054 461 6402
Financial Manager	Mr Johannes Krapohl	054 461 6421

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: !KHEIS (NC084)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	44 059	43 311	17 836	40.5%	10 144	23.0%	7 567	17.5%	35 547	82.1%	2 151	84.1%	251.8%
Property rates	4 059	4 109	3 602	88.7%	143	3.5%	96	2.3%	3 840	93.5%	90	106.4%	6.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	4 563	4 563	1 040	22.8%	1 049	23.0%	696	15.3%	2 785	61.0%	771	67.6%	(9.7%)
Service charges - sanitation revenue	2 020	2 019	523	25.9%	524	25.9%	350	17.3%	1 396	69.1%	331	66.7%	5.8%
Service charges - refuse revenue	2 730	2 730	722	26.4%	725	26.5%	486	17.8%	1 932	70.8%	455	66.7%	6.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	517	595	148	28.7%	147	28.5%	97	16.3%	393	66.1%	95	72.5%	2.2%
Interest earned - external investments	69	245	113	164.0%	87	126.0%	21	8.7%	221	90.4%	38	50.0%	(44.1%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	60	108	20	33.3%	22	37.4%	8	7.6%	51	46.8%	12	-	(33.0%)
Licences and permits	-	-	3	-	2	-	3	-	8	-	1	13.3%	108.7%
Agency services	1 613	1 613	417	25.8%	370	22.9%	135	8.3%	921	57.1%	238	51.4%	(43.4%)
Transfers recognised - operational	24 325	25 825	11 113	45.7%	6 979	28.7%	5 483	21.2%	23 575	91.3%	-	76.1%	(100.0%)
Other own revenue	4 102	1 104	135	3.3%	96	2.3%	194	17.5%	424	38.5%	120	351.2%	60.9%
Gains on disposal of PPE	-	400	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	63 789	61 930	10 017	15.7%	9 969	15.6%	7 190	11.6%	27 175	43.9%	5 940	38.8%	21.0%
Employee related costs	21 503	24 849	4 776	22.2%	5 499	25.6%	4 292	17.3%	14 568	58.6%	2 679	66.4%	60.3%
Remuneration of councillors	2 533	2 533	445	17.6%	403	15.9%	402	15.9%	1 250	49.3%	440	51.6%	(8.6%)
Debt impairment	5 535	5 535	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	11 553	8 112	-	-	-	-	-	-	-	-	-	2.8%	-
Finance charges	414	414	-	-	-	-	-	-	-	-	-	99.3%	-
Bulk purchases	1 198	1 198	237	19.8%	241	20.1%	161	13.4%	639	53.3%	234	70.0%	(31.2%)
Other Materials	2 091	1 214	53	2.6%	112	5.4%	73	6.0%	238	19.6%	324	63.5%	(77.6%)
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	2 547	3 295	714	28.0%	934	36.7%	664	20.1%	2 311	70.1%	491	34.8%	35.1%
Other expenditure	16 414	14 780	3 792	23.1%	2 779	16.9%	1 598	10.8%	8 169	55.3%	1 773	45.5%	(9.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(19 729)	(18 619)	7 819		176		378		8 373		(3 789)		
Transfers recognised - capital	15 270	15 270	4 601	30.1%	5 601	36.7%	-	-	10 202	66.8%	251	72.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(4 459)	(3 349)	12 420		5 777		378		18 575		(3 539)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(4 459)	(3 349)	12 420		5 777		378		18 575		(3 539)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(4 459)	(3 349)	12 420		5 777		378		18 575		(3 539)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(4 459)	(3 349)	12 420		5 777		378		18 575		(3 539)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	15 950	15 950	329	2.1%	3 108	19.5%	2 256	14.1%	5 693	35.7%	4 077	68.6%	(44.7%)
National Government	14 905	14 905	329	2.2%	3 108	20.9%	2 256	15.1%	5 693	38.2%	4 077	67.1%	(44.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	365	365	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	15 270	15 270	329	2.2%	3 108	20.4%	2 256	14.8%	5 693	37.3%	4 077	68.6%	(44.7%)
Borrowing	680	680	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	15 950	15 950	329	2.1%	3 108	19.5%	2 256	14.1%	5 693	35.7%	4 077	68.6%	(44.7%)
Governance and Administration	-	-	329	-	2 147	-	249	-	2 724	-	2 159	-	(88.5%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	329	-	2 147	-	249	-	2 724	-	2 159	-	(88.5%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 045	1 045	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	1 045	1 045	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	500	6 200	-	-	-	-	1 705	27.5%	1 705	27.5%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	500	6 200	-	-	-	-	1 705	27.5%	1 705	27.5%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	14 405	8 705	-	-	961	6.7%	302	3.5%	1 264	14.5%	1 918	55.1%	(84.2%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	13 905	8 205	-	-	754	5.4%	302	3.7%	1 056	12.9%	1 918	67.8%	(84.2%)
Waste Water Management	500	500	-	-	207	41.5%	-	-	207	41.5%	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	59 330	56 563	17 790	30.0%	15 034	25.3%	8 189	14.5%	41 013	72.5%	8 306	107.0%	(1.4%)
Property rates, penalties and collection charges	4 059	1 929	129	3.2%	355	8.8%	122	6.3%	607	31.5%	144	156.6%	(14.8%)
Service charges	9 313	3 336	1 110	11.9%	1 374	14.8%	985	29.5%	3 469	104.0%	1 690	122.7%	(41.7%)
Other revenue	6 293	9 958	723	11.5%	638	10.1%	828	8.3%	2 188	22.0%	679	250.1%	21.9%
Government - operating	24 690	26 190	11 113	45.0%	6 979	28.3%	6 233	23.8%	24 325	92.9%	5 483	101.9%	13.7%
Government - capital	14 905	14 905	4 601	30.9%	5 601	37.6%	-	-	10 202	68.4%	251	82.3%	(100.0%)
Interest	69	245	113	164.0%	87	126.0%	21	8.7%	221	90.4%	59	26.9%	(64.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(46 650)	(45 066)	(10 008)	21.5%	(9 969)	21.4%	(10 381)	23.0%	(30 357)	67.4%	(8 682)	57.4%	19.6%
Suppliers and employees	(43 688)	(42 853)	(9 294)	21.3%	(9 035)	20.7%	(9 391)	21.9%	(27 719)	64.7%	(7 848)	57.8%	19.7%
Finance charges	(414)	(414)	-	-	-	-	-	-	-	-	-	4.4%	-
Transfers and grants	(2 547)	(1 799)	(714)	28.0%	(934)	36.7%	(990)	55.0%	(2 638)	146.6%	(834)	64.2%	18.7%
Net Cash from/(used) Operating Activities	12 680	11 497	7 782	61.4%	5 065	39.9%	(2 192)	(19.1%)	10 656	92.7%	(377)	462.4%	482.0%
Cash Flow from Investing Activities													
Receipts	-	-	(4 851)	-	(5 601)	-	-	-	(10 452)	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(4 851)	-	(5 601)	-	-	-	(10 452)	-	-	-	-
Payments	(14 905)	(14 905)	(375)	2.5%	(3 543)	23.8%	(3 200)	21.5%	(7 119)	47.8%	(2 289)	13.5%	39.8%
Capital assets	(14 905)	(14 905)	(375)	2.5%	(3 543)	23.8%	(3 200)	21.5%	(7 119)	47.8%	(2 289)	13.5%	39.8%
Net Cash from/(used) Investing Activities	(14 905)	(14 905)	(5 226)	35.1%	(9 144)	61.4%	(3 200)	21.5%	(17 571)	117.9%	(2 289)	13.5%	39.8%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(2 224)	(3 408)	2 556	(114.9%)	(4 079)	183.4%	(5 392)	158.2%	(6 915)	202.9%	(2 665)	(246.5%)	102.3%
Cash/cash equivalents at the year begin:	(307)	-	236	(76.8%)	2 792	(909.4%)	(1 287)	-	236	-	28 799	-	(104.5%)
Cash/cash equivalents at the year end:	(2 531)	(3 408)	2 792	(110.3%)	(1 287)	50.8%	(6 679)	196.0%	(6 679)	196.0%	26 134	(275.0%)	(125.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	262	2.6%	299	2.9%	9 688	94.5%	10 249	25.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(12)	(.1%)	45	.3%	37	.3%	13 375	99.5%	13 445	32.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	96	1.7%	141	2.5%	5 521	95.9%	5 758	14.0%	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	129	1.5%	215	2.5%	8 205	96.0%	8 549	20.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 694)	(55.4%)	30	1.0%	43	1.4%	4 681	153.0%	3 060	7.5%	-	-	-
Total By Income Source	(1 706)	(4.2%)	561	1.4%	735	1.8%	41 470	101.0%	41 060	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(87)	(4.0%)	38	1.8%	35	1.6%	2 170	100.6%	2 157	5.3%	-	-	-
Commercial	(85)	(4.5%)	160	8.4%	51	2.7%	1 777	93.4%	1 903	4.6%	-	-	-
Households	(1 137)	(3.4%)	352	1.1%	638	1.9%	33 306	100.4%	33 159	80.8%	-	-	-
Other	(397)	(10.3%)	11	.3%	11	.3%	4 216	109.8%	3 841	9.4%	-	-	-
Total By Customer Group	(1 706)	(4.2%)	561	1.4%	735	1.8%	41 470	101.0%	41 060	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	92	100.0%	-	-	-	-	-	-	92	1.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	33	.5%	43	.6%	1 974	29.1%	4 739	69.8%	6 788	86.5%
Other	229	23.7%	9	.9%	9	.9%	719	74.5%	966	12.3%
Total	354	4.5%	52	.7%	1 982	25.3%	5 458	69.6%	7 846	100.0%

Contact Details

Municipal Manager	Mr Josef Willemse	054 833 9500
Financial Manager	Mr W. Weilbach	054 833 9500

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: TSANTSABANE (NC085)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	212 882	193 837	120 314	56.5%	241 352	113.4%	30 664	15.8%	392 330	202.4%	39 210	67.5%	(21.8%)
Property rates	27 950	29 663	6 342	22.7%	32 608	116.7%	2 297	7.7%	41 248	139.1%	2 012	89.9%	14.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	45 768	45 768	5 565	12.2%	-	-	6 523	14.3%	12 088	26.4%	8 172	51.5%	(20.2%)
Service charges - water revenue	23 939	23 939	2 691	11.2%	-	-	3 677	15.4%	6 369	26.6%	4 747	49.2%	(22.5%)
Service charges - sanitation revenue	10 915	11 518	1 336	12.2%	-	-	6 131	53.2%	7 467	64.8%	3 987	70.9%	53.8%
Service charges - refuse revenue	7 471	8 552	1 726	23.1%	-	-	2 980	34.8%	4 706	55.0%	2 541	76.6%	17.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	374	374	1 373	367.0%	-	-	94	25.1%	1 467	392.2%	92	680.9%	1.8%
Interest earned - external investments	541	541	5	1.0%	-	-	0	.1%	6	1.0%	15	5.8%	(97.2%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	318	318	31	9.7%	-	-	-	-	31	9.7%	55	46.5%	(100.0%)
Licences and permits	493	493	1	.3%	-	-	827	167.8%	828	168.0%	1	.5%	80 523.3%
Agency services	848	848	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	35 713	36 046	400	1.1%	-	-	7 826	21.7%	8 226	22.8%	16 569	95.1%	(52.8%)
Other own revenue	10 052	17 778	100 841	1 003.2%	208 732	2 076.5%	203	1.1%	309 777	1 742.5%	392	548.5%	(48.2%)
Gains on disposal of PPE	48 500	18 000	2	-	12	-	105	.6%	118	.7%	628	8.9%	(83.3%)
Operating Expenditure	212 818	234 243	21 949	10.3%	-	-	42 059	18.0%	64 008	27.3%	40 029	50.5%	5.1%
Employee related costs	74 730	76 384	9 082	12.2%	-	-	16 277	21.3%	25 359	33.2%	14 306	59.7%	13.8%
Remuneration of councillors	3 205	4 005	509	15.9%	-	-	789	19.7%	1 297	32.4%	526	58.0%	50.0%
Debt impairment	10 800	10 800	-	-	-	-	-	-	-	-	2 583	45.5%	(100.0%)
Depreciation and asset impairment	7 713	7 713	-	-	-	-	-	-	-	-	5 155	58.8%	(100.0%)
Finance charges	5 249	5 249	47	.9%	-	-	-	-	47	.9%	43	.6%	(100.0%)
Bulk purchases	46 292	60 850	5 302	11.5%	-	-	14 060	23.1%	19 362	31.8%	6 549	53.6%	114.7%
Other Materials	9 989	9 989	745	7.5%	-	-	2 150	21.5%	2 895	29.0%	2 060	39.0%	4.3%
Contracted services	-	-	367	-	-	-	1 791	-	2 157	-	513	-	249.2%
Transfers and grants	-	-	2 090	-	-	-	1 660	-	3 750	-	2 117	-	(21.6%)
Other expenditure	54 840	59 253	3 807	6.9%	-	-	5 330	9.0%	9 137	15.4%	6 177	29.0%	(13.7%)
Loss on disposal of PPE	-	-	-	-	-	-	3	-	3	-	-	-	(100.0%)
Surplus/(Deficit)	64	(40 406)	98 365		241 352		(11 395)		328 323		(818)		
Transfers recognised - capital	-	-	190	-	3 444	-	1 562	-	5 197	-	10 088	-	(84.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	64	(40 406)	98 555		244 796		(9 832)		333 519		9 269		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	64	(40 406)	98 555		244 796		(9 832)		333 519		9 269		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	64	(40 406)	98 555		244 796		(9 832)		333 519		9 269		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	64	(40 406)	98 555		244 796		(9 832)		333 519		9 269		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	18 218	16 780	5 191	28.5%	1 768	9.7%	5 180	30.9%	12 139	72.3%	10 801	75.0%	(52.0%)
National Government	14 833	14 833	5 191	35.0%	1 768	11.9%	5 180	34.9%	12 139	81.8%	10 801	115.3%	(52.0%)
Provincial Government	-	81	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	14 833	14 914	5 191	35.0%	1 768	11.9%	5 180	34.7%	12 139	81.4%	10 801	115.3%	(52.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 385	1 866	-	-	-	-	-	-	-	-	-	21.1%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	18 218	16 780	5 191	28.5%	1 768	9.7%	5 180	30.9%	12 139	72.3%	10 801	75.0%	(52.0%)
Governance and Administration	2 854	1 866	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	1 276	509	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	166	1 200	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 412	157	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	531	81	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	81	61	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	20	-	-	-	-	-	-	-	-	-	-	-
Public Safety	450	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 833	14 833	5 191	35.0%	1 768	11.9%	5 180	34.9%	12 139	81.8%	10 801	79.0%	(52.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	14 833	14 833	5 191	35.0%	1 768	11.9%	5 180	34.9%	12 139	81.8%	10 801	79.0%	(52.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	179 213	175 835	56 591	31.6%	99 588	55.6%	52 823	30.0%	209 001	118.9%	44 504	72.3%	18.7%
Property rates, penalties and collection charges	27 950	29 663	1 956	7.0%	5 881	21.0%	16 035	54.1%	23 871	80.5%	3 756	56.1%	326.9%
Service charges	88 093	89 777	11 285	12.8%	9 304	10.6%	4 562	5.1%	25 151	28.0%	12 752	33.6%	(64.2%)
Other revenue	12 084	19 809	7 977	66.0%	35 444	293.3%	8 664	43.7%	52 085	262.9%	11 248	749.6%	(23.0%)
Government - operating	35 713	36 046	29 418	82.4%	35 520	99.5%	7 538	20.9%	72 476	201.1%	7 048	95.3%	7.0%
Government - capital	14 833	-	5 943	40.1%	13 294	89.6%	16 020	-	35 257	-	9 685	100.0%	65.4%
Interest	541	541	12	2.2%	145	26.8%	4	.7%	161	29.7%	15	6.8%	(75.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(194 306)	(231 865)	(35 250)	18.1%	(55 241)	28.4%	(66 286)	28.6%	(156 778)	67.6%	(41 302)	67.8%	60.5%
Suppliers and employees	(189 057)	(223 818)	(32 263)	17.1%	(54 090)	28.6%	(61 187)	27.3%	(147 539)	65.9%	(39 165)	65.2%	56.2%
Finance charges	(5 249)	(7 713)	(60)	1.1%	(261)	5.0%	(3 444)	44.6%	(3 764)	48.8%	(4)	8.2%	91 438.3%
Transfers and grants	-	(333)	(2 928)	-	(891)	-	(1 656)	497.3%	(5 475)	1 644.1%	(2 133)	-	(22.4%)
Net Cash from/(used) Operating Activities	(15 092)	(56 030)	21 340	(141.4%)	44 346	(293.8%)	(13 464)	24.0%	52 223	(93.2%)	3 203	4.2%	(520.4%)
Cash Flow from Investing Activities													
Receipts	48 500	18 000	10 471	21.6%	-	-	108	.6%	10 579	58.8%	80	144.3%	35.1%
Proceeds on disposal of PPE	48 500	18 000	-	-	-	-	108	.6%	108	.6%	80	5.9%	35.1%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	10 471	-	-	-	-	-	10 471	-	-	4 910.7%	-
Payments	-	-	(2 250)	-	(4 695)	-	(5 191)	-	(12 136)	-	(3 135)	74.9%	65.6%
Capital assets	-	-	(2 250)	-	(4 695)	-	(5 191)	-	(12 136)	-	(3 135)	74.9%	65.6%
Net Cash from/(used) Investing Activities	48 500	18 000	8 221	17.0%	(4 695)	(9.7%)	(5 083)	(28.2%)	(1 557)	(8.6%)	(3 055)	(419.3%)	66.4%
Cash Flow from Financing Activities													
Receipts	300	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	300	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	300	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	33 708	(38 030)	29 561	87.7%	39 651	117.6%	(18 547)	48.8%	50 666	(133.2%)	148	(252.0%)	(12 644.1%)
Cash/cash equivalents at the year begin:	(2 300)	(2 300)	581	(25.3%)	30 142	(1 310.5%)	69 794	(3 034.5%)	581	(25.3%)	10 572	-	560.2%
Cash/cash equivalents at the year end:	31 408	(40 330)	30 142	96.0%	69 794	222.2%	51 247	(127.1%)	51 247	(127.1%)	10 720	(304.4%)	378.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 346	2.0%	1 287	1.9%	1 058	1.6%	62 965	94.5%	66 656	34.8%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 032	9.5%	526	4.8%	225	2.1%	9 109	83.6%	10 892	5.7%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	645	2.1%	611	2.0%	460	1.5%	29 161	94.4%	30 877	16.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 584	3.3%	1 442	3.0%	1 362	2.8%	44 291	91.0%	48 678	25.4%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 090	3.7%	957	3.2%	906	3.1%	26 669	90.0%	29 622	15.5%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	52	1.1%	38	.8%	137	3.0%	4 349	95.0%	4 577	2.4%	-	-	-
Total By Income Source	5 748	3.0%	4 861	2.5%	4 147	2.2%	176 545	92.3%	191 301	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	238	2.9%	392	4.9%	170	2.1%	7 283	90.1%	8 083	4.2%	-	-	-
Commercial	1 482	5.1%	676	2.3%	601	2.1%	26 363	90.5%	29 122	15.2%	-	-	-
Households	3 997	2.6%	3 767	2.5%	3 352	2.2%	141 652	92.7%	152 768	79.9%	-	-	-
Other	31	2.4%	26	2.0%	23	1.8%	1 247	93.9%	1 328	.7%	-	-	-
Total By Customer Group	5 748	3.0%	4 861	2.5%	4 147	2.2%	176 545	92.3%	191 301	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr HG Mathobela	053 313 7300
Financial Manager	Ms Anita Kooverjee	053 313 7300

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KGATELOPELE (NC086)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	83 799	84 174	28 145	33.6%	11 035	13.2%	15 818	18.8%	54 998	65.3%	3 183	57.4%	397.0%
Property rates	13 930	13 930	10 109	72.6%	-	-	0	-	10 109	72.6%	-	225.9%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	22 277	22 278	5 193	23.3%	3 657	16.4%	3 877	17.4%	12 728	57.1%	1 535	32.1%	152.6%
Service charges - water revenue	8 920	8 920	1 978	22.2%	1 175	13.2%	1 528	17.1%	4 682	52.5%	729	31.1%	109.7%
Service charges - sanitation revenue	4 805	4 805	1 179	24.5%	792	16.5%	1 178	24.5%	3 149	65.5%	371	33.0%	217.2%
Service charges - refuse revenue	6 994	5 994	1 652	23.6%	1 105	15.8%	1 608	26.8%	4 365	72.8%	507	32.3%	217.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	98	142	48	49.2%	29	29.9%	45	31.5%	122	86.1%	13	20.4%	253.5%
Interest earned - external investments	167	167	23	13.6%	5	3.2%	31	18.8%	59	35.6%	6	26.3%	397.2%
Interest earned - outstanding debtors	109	109	24	21.5%	15	14.0%	22	20.5%	61	56.2%	8	19.7%	168.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	25	25	-	-	0	.1%	-	-	0	.1%	-	12.0%	-
Licences and permits	14	14	16	111.0%	2	13.9%	16	111.1%	33	236.1%	1	7.5%	1 453.0%
Agency services	204	204	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	22 465	23 584	7 525	33.5%	4 081	18.2%	7 323	31.1%	18 929	80.3%	-	33.1%	(100.0%)
Other own revenue	3 792	4 002	398	10.5%	173	4.6%	189	4.7%	760	19.0%	12	9.3%	1 442.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	83 798	83 975	13 913	16.6%	10 563	12.6%	9 383	11.2%	33 860	40.3%	3 323	27.1%	182.4%
Employee related costs	31 237	28 476	5 616	18.0%	3 833	12.3%	5 670	19.9%	15 119	53.1%	1 575	25.9%	260.0%
Remuneration of councillors	2 564	2 362	458	17.9%	321	12.5%	555	23.5%	1 334	56.5%	174	29.1%	219.4%
Debt impairment	3 951	3 951	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 509	4 509	-	-	-	-	-	-	-	-	-	-	-
Finance charges	245	245	7	2.8%	2	.8%	-	-	9	3.5%	5	12.1%	(100.0%)
Bulk purchases	17 673	15 536	4 778	27.0%	1 382	7.8%	(207)	(1.3%)	5 953	38.3%	623	31.1%	(133.3%)
Other Materials	1 607	2 156	131	8.1%	258	16.1%	337	15.6%	726	33.7%	104	8.5%	223.2%
Contracted services	7 033	7 237	1 119	15.9%	1 223	17.4%	(119)	(1.6%)	2 223	30.7%	-	26.6%	(100.0%)
Transfers and grants	4 531	9 780	739	16.3%	1 793	39.6%	1 614	16.5%	4 146	42.4%	662	78.0%	143.8%
Other expenditure	10 448	9 722	1 066	10.2%	1 752	16.8%	1 534	15.8%	4 352	44.8%	180	37.9%	752.5%
Loss on disposal of PPE	-	-	(1)	-	-	-	-	-	(1)	-	-	-	-
Surplus/(Deficit)	1	199	14 232		471		6 434		21 138		(140)		
Transfers recognised - capital	9 173	-	3 453	37.6%	1 609	17.5%	1 763	-	6 825	-	-	23.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	9 174	199	17 685		2 080		8 198		27 963		(140)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	9 174	199	17 685		2 080		8 198		27 963		(140)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	9 174	199	17 685		2 080		8 198		27 963		(140)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	9 174	199	17 685		2 080		8 198		27 963		(140)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	12 073	21 173	3 453	28.6%	609	5.0%	-	-	4 062	19.2%	13	25.4%	(100.0%)
National Government	9 173	20 673	3 453	37.6%	609	6.6%	-	-	4 062	19.6%	13	35.5%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	2 900	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	12 073	20 673	3 453	28.6%	609	5.0%	-	-	4 062	19.6%	13	25.4%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	500	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	12 073	21 173	3 453	28.6%	609	5.0%	-	-	4 062	19.2%	13	25.4%	(100.0%)
Governance and Administration	500	500	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	500	500	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	200	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	200	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	11 373	20 673	3 453	30.4%	609	5.4%	-	-	4 062	19.6%	13	30.4%	(100.0%)
Electricity	2 700	-	-	-	-	-	-	-	-	-	-	-	-
Water	7 673	7 673	3 453	45.0%	609	7.9%	-	-	4 062	52.9%	-	36.1%	-
Waste Water Management	1 000	13 000	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	13	6.7%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	92 972	84 174	28 342	30.5%	17 112	18.4%	29 141	34.6%	74 596	88.6%	23 414	80.8%	24.5%
Property rates, penalties and collection charges	13 930	13 930	1 834	13.2%	1 548	11.1%	1 577	11.3%	4 959	35.6%	1 682	50.9%	(6.2%)
Service charges	42 996	41 996	7 016	16.3%	6 227	14.5%	6 656	15.8%	19 899	47.4%	5 602	47.0%	18.8%
Other revenue	4 134	4 388	2 096	50.7%	4 256	103.0%	1 143	26.1%	7 495	170.8%	3 538	204.5%	(67.7%)
Government - operating	22 464	23 584	9 700	43.2%	4 807	21.4%	6 759	28.7%	21 266	90.2%	4 276	100.7%	58.1%
Government - capital	9 173	-	7 673	83.6%	264	2.9%	13 000	-	20 937	-	8 300	141.9%	56.6%
Interest	276	276	23	8.2%	11	4.0%	6	2.2%	40	14.4%	16	31.4%	(61.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(75 337)	(75 517)	(20 169)	26.8%	(17 677)	23.5%	(14 746)	19.5%	(52 592)	69.6%	(8 857)	50.6%	66.5%
Suppliers and employees	(70 562)	(65 490)	(19 867)	28.2%	(15 903)	22.5%	(13 872)	21.2%	(49 642)	75.8%	(8 644)	53.1%	60.5%
Finance charges	(245)	(245)	(5)	2.0%	(5)	1.9%	-	-	(10)	3.9%	-	12.6%	-
Transfers and grants	(4 531)	(9 781)	(297)	6.5%	(1 769)	39.0%	(874)	8.9%	(2 940)	30.1%	(213)	19.5%	311.1%
Net Cash from/(used) Operating Activities	17 635	8 657	8 174	46.3%	(564)	(3.2%)	14 395	166.3%	22 004	254.2%	14 557	259.8%	(1.1%)
Cash Flow from Investing Activities													
Receipts	-	-	1	-	-	-	-	-	1	-	-	-	-
Proceeds on disposal of PPE	-	-	1	-	-	-	-	-	1	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(9 173)	-	-	-	-	-	-	-	-	-	-	30.3%	-
Capital assets	(9 173)	-	-	-	-	-	-	-	-	-	-	30.3%	-
Net Cash from/(used) Investing Activities	(9 173)	-	1	-	-	-	-	-	1	-	-	29.5%	-
Cash Flow from Financing Activities													
Receipts	-	-	19	-	10	-	22	-	51	-	10	-	132.5%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	19	-	10	-	22	-	51	-	10	-	132.5%
Payments	(636)	-	(211)	33.1%	(427)	67.1%	-	-	(638)	-	-	4.1%	-
Repayment of borrowing	(636)	-	(211)	33.1%	(427)	67.1%	-	-	(638)	-	-	4.1%	-
Net Cash from/(used) Financing Activities	(636)	-	(192)	30.2%	(417)	65.5%	22	-	(586)	-	10	3.7%	132.5%
Net Increase/(Decrease) in cash held	7 826	8 657	7 983	102.0%	(981)	(12.5%)	14 417	166.5%	21 419	247.4%	14 567	(294.9%)	(1.0%)
Cash/cash equivalents at the year begin:	-	-	-	-	7 983	-	7 002	-	-	-	14 721	-	(52.4%)
Cash/cash equivalents at the year end:	7 826	8 657	7 983	102.0%	7 002	89.5%	21 419	247.4%	21 419	247.4%	29 288	(298.8%)	(26.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 097	6.2%	520	3.0%	455	2.6%	15 534	88.2%	17 607	29.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 966	22.6%	629	7.2%	601	6.9%	5 522	63.3%	8 719	14.6%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 422	8.0%	564	3.2%	507	2.8%	15 391	86.1%	17 884	30.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	536	7.2%	235	3.2%	246	3.3%	6 378	86.3%	7 394	12.4%	-	-	-
Receivables from Exchange Transactions - Waste Management	942	11.5%	441	5.4%	410	5.0%	6 427	78.2%	8 220	13.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	12	24.2%	3	5.6%	3	5.6%	31	64.6%	48	.1%	-	-	-
Interest on Arrear Debtor Accounts	1	.4%	0	.2%	0	.2%	233	99.2%	235	.4%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 094)	245.2%	2	(.4%)	3	(.6%)	643	(144.2%)	(446)	(.7%)	-	-	-
Total By Income Source	4 882	8.2%	2 394	4.0%	2 225	3.7%	50 160	84.1%	59 661	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(5)	(.3%)	56	3.3%	42	2.4%	1 621	94.6%	1 713	2.9%	-	-	-
Commercial	1 173	10.4%	411	3.6%	378	3.3%	9 327	82.6%	11 289	18.9%	-	-	-
Households	3 761	8.3%	1 897	4.2%	1 772	3.9%	37 838	83.6%	45 268	75.9%	-	-	-
Other	(46)	(3.3%)	30	2.1%	32	2.3%	1 374	98.8%	1 390	2.3%	-	-	-
Total By Customer Group	4 882	8.2%	2 394	4.0%	2 225	3.7%	50 160	84.1%	59 661	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	1 289	22.7%	-	-	3 163	55.8%	1 220	21.5%	5 671	19.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	6 071	100.0%	-	-	-	-	-	-	6 071	20.6%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	857	8.9%	554	5.8%	793	8.3%	7 387	77.0%	9 592	32.6%
Auditor-General	-	-	65	.8%	-	-	8 022	99.2%	8 087	27.5%
Other	-	-	-	-	-	-	-	-	-	-
Total	8 217	27.9%	620	2.1%	3 956	13.4%	16 629	56.5%	29 421	100.0%

Contact Details

Municipal Manager	Mr Morgan Motswana	053 384 8600
Financial Manager	Ms Ophelia Louw	053 384 8600

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: DAWID KRUIPER (NC087)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	605 938	613 112	96 262	15.9%	155 877	25.7%	150 948	24.6%	403 087	65.7%	-	-	(100.0%)
Property rates	85 437	85 213	8 856	10.4%	18 360	21.5%	17 898	21.0%	45 113	52.9%	-	-	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	267 694	268 916	44 872	16.8%	70 845	26.5%	76 084	28.3%	191 801	71.3%	-	-	(100.0%)
Service charges - water revenue	51 647	54 446	7 906	15.3%	13 892	26.9%	15 911	29.2%	37 709	69.3%	-	-	(100.0%)
Service charges - sanitation revenue	28 335	30 460	5 257	18.6%	7 626	26.9%	7 556	24.8%	20 440	67.1%	-	-	(100.0%)
Service charges - refuse revenue	23 347	22 540	3 893	16.7%	5 669	24.3%	5 569	24.7%	15 130	67.1%	-	-	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	10 075	9 309	717	7.1%	2 890	28.7%	2 188	23.5%	5 795	62.3%	-	-	(100.0%)
Interest earned - external investments	1 250	1 500	264	21.1%	488	39.1%	708	47.2%	1 460	97.4%	-	-	(100.0%)
Interest earned - outstanding debtors	3 000	3 500	555	18.5%	947	31.6%	1 022	29.2%	2 524	72.1%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	541	636	103	19.0%	154	28.5%	233	36.7%	491	77.1%	-	-	(100.0%)
Licences and permits	1 583	1 584	302	19.1%	359	22.7%	432	27.2%	1 092	68.9%	-	-	(100.0%)
Agency services	4 307	3 657	854	19.8%	1 147	26.6%	1 179	32.2%	3 180	86.9%	-	-	(100.0%)
Transfers recognised - operational	96 722	98 328	18 410	19.0%	26 101	27.0%	19 618	20.0%	64 130	65.2%	-	-	(100.0%)
Other own revenue	13 337	14 549	1 372	10.3%	2 364	17.7%	2 258	15.5%	5 994	41.2%	-	-	(100.0%)
Gains on disposal of PPE	18 664	18 474	2 901	15.5%	5 035	27.0%	291	1.6%	8 227	44.5%	-	-	(100.0%)
Operating Expenditure	647 531	657 042	111 830	17.3%	156 886	24.2%	149 565	22.8%	418 280	63.7%	-	-	(100.0%)
Employee related costs	233 826	246 934	36 214	15.5%	68 141	29.1%	58 533	23.7%	162 889	66.0%	-	-	(100.0%)
Remuneration of councillors	10 781	10 737	1 511	14.0%	2 344	21.7%	2 372	22.1%	6 228	58.0%	-	-	(100.0%)
Debt impairment	5 000	5 000	1	-	1	-	0	-	1	-	-	-	(100.0%)
Depreciation and asset impairment	90 719	90 719	20 669	22.8%	20 669	22.8%	20 580	22.7%	61 919	68.3%	-	-	(100.0%)
Finance charges	15 002	13 721	1 494	10.0%	4 554	30.4%	2 158	15.7%	8 205	59.8%	-	-	(100.0%)
Bulk purchases	188 887	185 525	40 027	21.2%	39 471	20.9%	43 513	23.5%	123 011	66.3%	-	-	(100.0%)
Other Materials	19 037	19 850	1 674	8.8%	2 990	15.7%	3 488	17.6%	8 151	41.1%	-	-	(100.0%)
Contracted services	8 226	11 139	703	8.5%	2 449	29.8%	1 615	14.5%	4 768	42.8%	-	-	(100.0%)
Transfers and grants	110	205	37	33.6%	19	17.4%	67	32.5%	123	59.9%	-	-	(100.0%)
Other expenditure	75 942	73 182	9 500	12.5%	16 247	21.4%	17 239	23.6%	42 986	58.7%	-	-	(100.0%)
Loss on disposal of PPE	-	29	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(41 592)	(43 930)	(15 567)		(1 009)		1 383		(15 194)		-		
Transfers recognised - capital	39 676	45 500	3 020	7.6%	8 605	21.7%	5 273	11.6%	16 897	37.1%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(1 916)	1 570	(12 548)		7 595		6 656		1 704		-		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(1 916)	1 570	(12 548)		7 595		6 656		1 704		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(1 916)	1 570	(12 548)		7 595		6 656		1 704		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(1 916)	1 570	(12 548)		7 595		6 656		1 704		-		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	77 675	89 881	8 505	10.9%	8 567	11.0%	5 093	5.7%	22 164	24.7%	-	-	(100.0%)
National Government	36 168	37 795	6 089	16.8%	7 674	21.2%	4 515	11.9%	18 278	48.4%	-	-	(100.0%)
Provincial Government	3 509	7 105	9	.2%	-	-	-	-	9	.1%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	599	435	-	156	-	2	.3%	592	98.9%	-	-	(100.0%)
Transfers recognised - capital	39 676	45 500	6 533	16.5%	7 830	19.7%	4 516	9.9%	18 879	41.5%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	37 998	44 381	1 972	5.2%	736	1.9%	576	1.3%	3 285	7.4%	-	-	(100.0%)
Public contributions and donations	-	-	0	-	-	-	-	-	0	-	-	-	-
Capital Expenditure Standard Classification	77 675	89 881	8 505	10.9%	8 567	11.0%	5 093	5.7%	22 164	24.7%	-	-	(100.0%)
Governance and Administration	22 552	3 025	336	1.5%	223	1.0%	24	.8%	583	19.3%	-	-	(100.0%)
Executive & Council	7 614	419	0	-	16	.2%	11	2.7%	27	6.4%	-	-	(100.0%)
Budget & Treasury Office	-	413	-	-	(44)	-	7	1.6%	(37)	(9.1%)	-	-	(100.0%)
Corporate Services	14 938	2 193	336	2.2%	251	1.7%	6	.3%	593	27.0%	-	-	(100.0%)
Community and Public Safety	-	10 844	457	-	172	-	766	7.1%	1 395	12.9%	-	-	(100.0%)
Community & Social Services	-	727	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	5 899	435	-	156	-	763	12.9%	1 353	22.9%	-	-	(100.0%)
Public Safety	-	4 218	23	-	16	-	4	.1%	42	1.0%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 147	13 579	2 830	17.5%	6 486	40.2%	2 026	14.9%	11 343	83.5%	-	-	(100.0%)
Planning and Development	16 147	4	2 830	17.5%	6 486	40.2%	520	12 974.6%	9 837	245 242.9%	-	-	(100.0%)
Road Transport	-	13 575	-	-	-	-	1 506	11.1%	1 506	11.1%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	38 976	62 433	4 882	12.5%	1 686	4.3%	2 276	3.6%	8 844	14.2%	-	-	(100.0%)
Electricity	16 747	26 378	4 521	27.0%	1 399	8.4%	203	.8%	6 122	23.2%	-	-	(100.0%)
Water	7 877	10 691	132	1.7%	251	3.2%	848	7.9%	1 232	11.5%	-	-	(100.0%)
Waste Water Management	14 352	19 397	227	1.6%	36	.3%	1 224	6.3%	1 487	7.7%	-	-	(100.0%)
Waste Management	-	5 967	2	-	-	-	-	-	2	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	607 203	648 694	145 252	23.9%	136 979	22.6%	155 043	23.9%	437 274	67.4%	-	-	(100.0%)
Property rates, penalties and collection charges	70 689	98 769	18 870	26.7%	10 686	15.1%	26 356	26.7%	55 913	56.6%	-	-	(100.0%)
Service charges	371 023	376 362	86 984	23.4%	84 129	22.7%	94 720	25.2%	265 833	70.6%	-	-	(100.0%)
Other revenue	24 843	24 735	7 464	30.0%	5 971	24.0%	7 341	29.7%	20 776	84.0%	-	-	(100.0%)
Government - operating	96 722	98 328	27 762	28.7%	26 153	27.0%	19 622	20.0%	73 537	74.8%	-	-	(100.0%)
Government - capital	39 676	45 500	3 020	7.6%	8 605	21.7%	5 273	11.6%	16 897	37.1%	-	-	(100.0%)
Interest	4 250	5 000	1 152	27.1%	1 435	33.8%	1 731	34.6%	4 317	86.3%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(530 688)	(573 381)	(127 724)	24.1%	(134 189)	25.3%	(106 850)	18.6%	(368 764)	64.3%	-	-	(100.0%)
Suppliers and employees	(515 577)	(559 454)	(125 459)	24.3%	(129 616)	25.1%	(104 626)	18.7%	(359 702)	64.3%	-	-	(100.0%)
Finance charges	(15 002)	(13 721)	(2 202)	14.7%	(4 554)	30.4%	(2 158)	15.7%	(8 914)	65.0%	-	-	(100.0%)
Transfers and grants	(110)	(205)	(63)	56.9%	(19)	17.4%	(67)	32.5%	(148)	72.4%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	76 515	75 313	17 528	22.9%	2 790	3.6%	48 193	64.0%	68 510	91.0%	-	-	(100.0%)
Cash Flow from Investing Activities													
Receipts	18 670	18 452	3 243	17.4%	5 040	27.0%	291	1.6%	8 574	46.5%	-	-	(100.0%)
Proceeds on disposal of PPE	18 664	18 445	3 242	17.4%	5 035	27.0%	291	1.6%	8 568	46.5%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	6	7	1	13.8%	4	71.2%	0	5.2%	6	78.9%	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(77 675)	(89 881)	(8 870)	11.4%	(8 567)	11.0%	(4 677)	5.2%	(22 114)	24.6%	-	-	(100.0%)
Capital assets	(77 675)	(89 881)	(8 870)	11.4%	(8 567)	11.0%	(4 677)	5.2%	(22 114)	24.6%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(59 005)	(71 428)	(5 627)	9.5%	(3 527)	6.0%	(4 386)	6.1%	(13 540)	19.0%	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	500	1 460	1 161	232.2%	(118)	(23.6%)	(789)	(54.1%)	254	17.4%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	500	1 460	1 161	232.2%	(118)	(23.6%)	(789)	(54.1%)	254	17.4%	-	-	(100.0%)
Payments	(10 084)	(11 552)	(2 938)	29.1%	(4 007)	39.7%	(1 997)	17.3%	(8 942)	77.4%	-	-	(100.0%)
Repayment of borrowing	(10 084)	(11 552)	(2 938)	29.1%	(4 007)	39.7%	(1 997)	17.3%	(8 942)	77.4%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(9 584)	(10 092)	(1 777)	18.5%	(4 125)	43.0%	(2 786)	27.6%	(8 689)	86.1%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	7 926	(6 207)	10 123	127.7%	(4 862)	(61.3%)	41 021	(660.9%)	46 282	(745.7%)	-	-	(100.0%)
Cash/cash equivalents at the year begin:	7 896	19 028	15 667	198.4%	25 790	326.6%	20 927	110.0%	15 667	82.3%	-	-	(100.0%)
Cash/cash equivalents at the year end:	15 821	12 821	25 790	163.0%	20 927	132.3%	61 948	483.2%	61 948	483.2%	-	-	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	34 014	34.0%	7 715	7.7%	3 571	3.6%	54 722	54.7%	100 022	100.0%	-	-	-
Total By Income Source	34 014	34.0%	7 715	7.7%	3 571	3.6%	54 722	54.7%	100 022	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	34 014	34.0%	7 715	7.7%	3 571	3.6%	54 722	54.7%	100 022	100.0%	-	-	-
Total By Customer Group	34 014	34.0%	7 715	7.7%	3 571	3.6%	54 722	54.7%	100 022	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 335	48.7%	2 185	19.9%	46	.4%	3 390	30.9%	10 956	88.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 368	100.0%	-	-	-	-	-	-	1 368	11.1%
Total	6 703	54.4%	2 185	17.7%	46	.4%	3 390	27.5%	12 324	100.0%

Contact Details

Municipal Manager	Mr Dalixolo Eric Ngxanga	054 338 7002
Financial Manager	Gaylene Mercia Schreiner	054 338 7025

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: Z F MGCAWU (DC8)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	63 898	63 924	22 107	34.6%	21 794	34.1%	13 158	20.6%	57 059	89.3%	14 400	91.5%	(8.6%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	20	20	2	8.3%	2	8.5%	2	8.7%	5	25.5%	2	24.9%	.5%
Interest earned - external investments	500	500	154	30.8%	196	39.2%	177	35.4%	527	105.3%	111	77.9%	58.8%
Interest earned - outstanding debtors	25	25	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	56 884	59 132	21 264	37.4%	17 267	30.4%	12 822	21.7%	51 353	86.8%	12 559	93.6%	2.1%
Other own revenue	6 319	4 096	687	10.9%	4 329	68.5%	158	3.8%	5 174	126.3%	1 728	97.7%	(90.9%)
Gains on disposal of PPE	150	150	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	63 080	62 456	12 842	20.4%	18 554	29.4%	13 052	20.9%	44 448	71.2%	11 316	64.7%	15.3%
Employee related costs	44 775	41 723	10 054	22.5%	12 110	27.0%	10 273	24.6%	32 437	77.7%	8 958	69.9%	14.7%
Remuneration of councillors	3 839	3 759	721	18.8%	729	19.0%	654	17.4%	2 104	56.0%	878	64.2%	(25.4%)
Debt impairment	-	100	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	920	634	48	5.2%	-	-	87	13.8%	136	21.4%	-	50.0%	(100.0%)
Finance charges	142	66	-	-	4	2.7%	3	4.0%	6	9.7%	7	17.3%	(64.5%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	1 510	1 481	216	14.3%	779	51.6%	129	8.7%	1 124	75.9%	173	150.3%	(25.1%)
Contracted services	-	12	(1)	-	1	-	-	-	-	-	3	8.4%	(100.0%)
Transfers and grants	5 249	7 222	205	3.9%	1 337	25.5%	528	7.3%	2 070	28.7%	168	25.3%	215.1%
Other expenditure	6 645	7 458	1 598	24.1%	3 595	54.1%	1 377	18.5%	6 570	88.1%	1 130	58.7%	21.9%
Loss on disposal of PPE	-	0	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	818	1 468	9 265		3 239		107		12 611		3 084		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	818	1 468	9 265		3 239		107		12 611		3 084		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	818	1 468	9 265		3 239		107		12 611		3 084		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	818	1 468	9 265		3 239		107		12 611		3 084		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	818	1 468	9 265		3 239		107		12 611		3 084		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	775	1 446	18	2.3%	200	25.8%	831	57.4%	1 048	72.5%	-	11.4%	(100.0%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	200	-	-	-	200	-	-	-	-
Internally generated funds	775	1 446	18	2.3%	-	-	831	57.4%	848	58.7%	-	11.4%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	775	1 446	18	2.3%	200	25.8%	831	57.4%	1 048	72.5%	-	11.4%	(100.0%)
Governance and Administration	775	1 446	18	2.3%	200	25.8%	831	57.4%	1 048	72.5%	-	8.9%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	7.7%	-
Budget & Treasury Office	350	1 011	-	-	200	57.1%	811	80.2%	1 011	100.0%	-	-	(100.0%)
Corporate Services	425	435	18	4.1%	-	-	20	4.5%	37	8.5%	-	16.8%	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	25.2%	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	30.8%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	63 116	61 341	25 094	39.8%	23 929	37.9%	14 595	23.8%	63 618	103.7%	20 189	112.1%	(27.7%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	5 707	3 933	692	12.1%	4 728	82.8%	1 659	42.2%	7 080	180.0%	7 219	380.5%	(77.0%)
Government - operating	56 884	56 884	24 248	42.6%	19 011	33.4%	12 759	22.4%	56 018	98.5%	12 859	89.1%	(.8%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	525	525	154	29.3%	190	36.1%	177	33.7%	520	99.1%	111	77.9%	58.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(61 496)	(59 579)	(21 192)	34.5%	(14 872)	24.2%	(16 522)	27.7%	(52 586)	88.3%	(11 015)	92.9%	50.0%
Suppliers and employees	(56 104)	(53 345)	(20 887)	37.2%	(14 867)	26.5%	(16 522)	31.0%	(52 277)	98.0%	(10 848)	92.7%	52.3%
Finance charges	(142)	(59)	-	-	(5)	3.5%	-	-	(5)	8.4%	-	49.4%	-
Transfers and grants	(5 249)	(6 174)	(304)	5.8%	-	-	-	-	(304)	4.9%	(168)	-	(100.0%)
Net Cash from/(used) Operating Activities	1 621	1 762	3 902	240.8%	9 056	558.8%	(1 927)	(109.3%)	11 032	626.0%	9 174	461.2%	(121.0%)
Cash Flow from Investing Activities													
Receipts	150	130	-	-	-	-	-	-	-	-	93	5.9%	(100.0%)
Proceeds on disposal of PPE	150	130	-	-	-	-	-	-	-	-	93	5.9%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(775)	1 446	(18)	2.3%	-	-	831	57.5%	813	56.2%	-	11.4%	(100.0%)
Capital assets	(775)	1 446	(18)	2.3%	-	-	831	57.5%	813	56.2%	-	11.4%	(100.0%)
Net Cash from/(used) Investing Activities	(625)	1 576	(18)	2.8%	-	-	831	52.7%	813	51.6%	93	2.5%	793.6%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(250)	150	-	-	(49)	19.4%	-	-	(49)	(32.4%)	-	15.5%	-
Repayment of borrowing	(250)	150	-	-	(49)	19.4%	-	-	(49)	(32.4%)	-	15.5%	-
Net Cash from/(used) Financing Activities	(250)	150	-	-	(49)	19.4%	-	-	(49)	(32.4%)	-	15.5%	-
Net Increase/(Decrease) in cash held	746	3 489	3 885	521.1%	9 008	1 208.2%	(1 096)	(31.4%)	11 797	338.2%	9 267	392.2%	(111.8%)
Cash/cash equivalents at the year begin:	208	(3 716)	3 684	1 772.3%	7 569	3 640.9%	16 577	(446.1%)	3 684	(99.1%)	5 899	(7.5%)	181.0%
Cash/cash equivalents at the year end:	953	(227)	7 569	793.9%	16 577	1 738.6%	15 481	(6 805.4%)	15 481	(6 805.4%)	15 166	620.3%	2.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	118	100.0%	118	100.0%	-	-	-
Total By Income Source	-	-	-	-	-	-	118	100.0%	118	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	118	100.0%	118	100.0%	-	-	-
Total By Customer Group	-	-	-	-	-	-	118	100.0%	118	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	577	100.0%	-	-	-	-	-	-	577	100.0%
Total	577	100.0%	-	-	-	-	-	-	577	100.0%

Contact Details

Municipal Manager	Mr Elias Ntoba	054 337 2868
Financial Manager	Mr P Beukes	054 337 2800

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SOL PLAATJE (NC091)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	1 899 552	1 906 947	604 132	31.8%	439 209	23.1%	442 379	23.2%	1 485 721	77.9%	431 011	79.9%	2.6%
Property rates	486 708	469 708	235 967	48.5%	78 129	16.1%	77 458	16.5%	391 554	83.4%	90 795	92.3%	(14.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	700 551	675 551	174 577	24.9%	139 830	20.0%	175 203	25.9%	489 609	72.5%	159 858	73.3%	9.6%
Service charges - water revenue	255 104	255 104	52 959	20.8%	85 841	33.6%	65 831	25.8%	204 631	80.2%	69 738	77.1%	(5.6%)
Service charges - sanitation revenue	75 450	75 450	18 816	24.9%	18 871	25.0%	18 876	25.0%	56 563	75.0%	17 988	75.0%	4.9%
Service charges - refuse revenue	56 783	56 783	14 116	24.9%	14 136	24.9%	14 082	24.8%	42 334	74.6%	13 484	75.1%	4.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	10 690	10 690	2 530	23.7%	2 536	23.7%	2 468	23.1%	7 534	70.5%	2 484	71.5%	(.6%)
Interest earned - external investments	19 000	20 000	522	2.7%	1 931	10.2%	3 116	15.6%	5 568	27.8%	1 460	27.8%	113.4%
Interest earned - outstanding debtors	70 000	120 000	28 843	41.2%	39 429	56.3%	31 673	26.4%	99 945	83.3%	25 750	91.8%	23.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	16 880	20 660	1 237	7.3%	1 013	6.0%	698	3.4%	2 948	14.3%	2 734	54.4%	(74.5%)
Licences and permits	3 270	3 270	691	21.1%	595	18.2%	931	28.5%	2 218	67.8%	1 046	80.2%	(11.0%)
Agency services	6 280	4 800	-	-	2 844	45.3%	1 437	29.9%	4 282	89.2%	-	-	(100.0%)
Transfers recognised - operational	165 897	170 172	64 374	38.8%	48 802	29.4%	40 434	23.8%	153 611	90.3%	39 132	88.2%	3.3%
Other own revenue	32 939	24 759	9 501	28.8%	4 962	15.1%	8 533	34.5%	22 995	92.9%	6 544	68.1%	30.4%
Gains on disposal of PPE	-	-	-	-	290	-	1 637	-	1 927	-	-	-	(100.0%)
Operating Expenditure	1 891 344	1 920 681	536 031	28.3%	373 660	19.8%	353 444	18.4%	1 263 134	65.8%	326 461	66.8%	8.3%
Employee related costs	644 340	644 340	146 079	22.7%	153 907	23.9%	141 625	22.0%	441 611	68.5%	136 572	70.4%	3.7%
Remuneration of councillors	23 312	25 944	4 873	20.9%	5 233	22.4%	8 232	31.7%	18 338	70.7%	5 756	73.5%	43.0%
Debt impairment	190 500	190 500	190 500	100.0%	-	-	-	-	190 500	100.0%	-	100.0%	-
Depreciation and asset impairment	55 650	60 650	-	-	-	-	-	-	-	-	-	-	-
Finance charges	27 757	27 757	-	-	14 115	50.9%	-	-	14 115	50.9%	-	49.7%	-
Bulk purchases	506 500	512 500	116 169	22.9%	104 489	20.6%	122 848	24.0%	343 506	67.0%	108 245	69.0%	13.5%
Other Materials	140 908	142 978	19 418	13.8%	33 481	23.8%	23 155	16.2%	76 054	53.2%	23 200	48.2%	(.2%)
Contracted services	34 363	44 363	5 808	16.9%	9 007	26.2%	12 154	27.4%	26 969	60.8%	6 482	53.8%	87.5%
Transfers and grants	61 510	62 590	10 020	16.3%	10 904	17.7%	9 261	14.8%	30 185	48.2%	9 630	57.7%	(3.8%)
Other expenditure	206 503	209 059	43 164	20.9%	42 524	20.6%	36 169	17.3%	121 856	58.3%	36 575	61.1%	(1.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	8 208	(13 734)	68 101		65 549		88 936		222 586		104 550		
Transfers recognised - capital	81 564	99 270	167	.2%	36	-	-	-	203	.2%	-	.7%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	89 772	85 536	68 268		65 585		88 936		222 789		104 550		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	89 772	85 536	68 268		65 585		88 936		222 789		104 550		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	89 772	85 536	68 268		65 585		88 936		222 789		104 550		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	89 772	85 536	68 268		65 585		88 936		222 789		104 550		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	125 204	149 865	16 452	13.1%	27 606	22.0%	12 322	8.2%	56 380	37.6%	23 127	40.3%	(46.7%)
National Government	75 732	75 732	5 334	7.0%	13 510	17.8%	7 061	9.3%	25 904	34.2%	10 084	45.5%	(30.0%)
Provincial Government	5 832	16 986	2 055	35.2%	2 783	47.7%	301	1.8%	5 140	30.3%	2 105	68.1%	(85.7%)
District Municipality	-	5 000	-	-	2 877	-	348	7.0%	3 225	64.5%	1 363	28.0%	(74.5%)
Other transfers and grants	-	1 552	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	81 564	99 270	7 389	9.1%	19 170	23.5%	7 710	7.8%	34 269	34.5%	13 552	48.6%	(43.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	43 640	50 595	9 063	20.8%	8 436	19.3%	4 612	9.1%	22 111	43.7%	9 575	27.9%	(51.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	125 204	149 865	16 452	13.1%	27 606	22.0%	12 322	8.2%	56 380	37.6%	23 127	40.3%	(46.7%)
Governance and Administration	8 000	18 154	8	.1%	199	2.5%	344	1.9%	551	3.0%	296	7.8%	16.1%
Executive & Council	3 000	13 154	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	5 000	5 000	8	.2%	199	4.0%	344	6.9%	551	11.0%	296	13.0%	16.1%
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 294	4 803	2 860	27.8%	4 913	47.7%	2 213	46.1%	9 986	207.9%	1 305	14.0%	69.6%
Community & Social Services	9 894	4 051	2 860	28.9%	4 913	49.7%	2 213	54.6%	9 986	246.5%	786	12.3%	181.7%
Sport And Recreation	400	752	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	519	51.9%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 051	30 432	2 059	12.1%	5 787	33.9%	4 284	14.1%	12 129	39.9%	5 226	60.9%	(18.0%)
Planning and Development	-	-	2 055	-	2 214	-	638	-	4 907	-	2 424	58.5%	(73.7%)
Road Transport	17 051	30 432	4	-	3 573	21.0%	3 645	12.0%	7 222	23.7%	2 802	63.5%	30.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	77 959	82 698	11 524	14.8%	16 707	21.4%	5 481	6.6%	33 713	40.8%	16 300	47.3%	(66.4%)
Electricity	12 900	12 900	4 328	33.5%	2 936	22.8%	188	1.5%	7 452	57.8%	3 967	47.0%	(95.3%)
Water	41 730	40 730	1 995	4.8%	2 959	7.1%	3 163	7.8%	8 117	19.9%	1 369	28.7%	131.1%
Waste Water Management	5 800	16 920	5 201	89.7%	6 728	116.0%	2 131	12.6%	14 060	83.1%	10 964	61.4%	(80.6%)
Waste Management	17 530	12 148	-	-	4 084	23.3%	-	-	4 084	33.6%	-	-	-
Other	11 900	13 778	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	1 764 321	1 754 146	381 889	21.6%	460 624	26.1%	407 921	23.3%	1 250 435	71.3%	386 034	68.6%	5.7%
Property rates, penalties and collection charges	447 772	396 171	63 277	14.1%	131 079	29.3%	83 018	21.0%	277 374	70.0%	96 648	71.5%	(14.1%)
Service charges	970 969	904 354	185 192	19.1%	192 873	19.9%	213 283	23.6%	591 348	65.4%	197 362	66.9%	8.1%
Other revenue	61 619	64 179	13 959	22.7%	11 951	19.4%	14 068	21.9%	39 978	62.3%	12 807	65.1%	9.8%
Government - operating	165 897	170 172	67 115	40.5%	51 310	30.9%	40 434	23.8%	158 859	93.4%	8 693	74.8%	365.2%
Government - capital	81 564	99 270	22 982	28.2%	32 051	39.3%	22 330	22.5%	77 363	77.9%	43 315	63.2%	(48.4%)
Interest	36 500	120 000	29 365	80.5%	41 360	113.3%	34 789	29.0%	105 514	87.9%	27 210	71.5%	27.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 590 193)	(1 591 273)	(382 617)	24.1%	(487 389)	30.6%	(283 304)	17.8%	(1 153 309)	72.5%	(321 232)	65.5%	(11.8%)
Suppliers and employees	(1 555 926)	(1 555 926)	(380 572)	24.5%	(470 048)	30.2%	(279 400)	18.0%	(1 130 020)	72.6%	(318 701)	65.9%	(12.3%)
Finance charges	(27 757)	(27 757)	-	-	(14 115)	50.9%	-	-	(14 115)	50.9%	-	49.7%	-
Transfers and grants	(6 510)	(7 590)	(2 046)	31.4%	(3 225)	49.5%	(3 904)	51.4%	(9 174)	120.9%	(2 531)	56.9%	54.2%
Net Cash from/(used) Operating Activities	174 128	162 873	(728)	(.4%)	(26 764)	(15.4%)	124 617	76.5%	97 126	59.6%	64 802	95.0%	92.3%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(125 204)	(149 865)	(16 452)	13.1%	(27 606)	22.0%	(12 322)	8.2%	(56 380)	37.6%	(23 127)	40.3%	(46.7%)
Capital assets	(125 204)	(149 865)	(16 452)	13.1%	(27 606)	22.0%	(12 322)	8.2%	(56 380)	37.6%	(23 127)	40.3%	(46.7%)
Net Cash from/(used) Investing Activities	(125 204)	(149 865)	(16 452)	13.1%	(27 606)	22.0%	(12 322)	8.2%	(56 380)	37.6%	(23 127)	40.3%	(46.7%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(8 246)	(8 246)	-	-	(3 881)	47.1%	-	-	(3 881)	47.1%	-	53.3%	-
Repayment of borrowing	(8 246)	(8 246)	-	-	(3 881)	47.1%	-	-	(3 881)	47.1%	-	53.3%	-
Net Cash from/(used) Financing Activities	(8 246)	(8 246)	-	-	(3 881)	47.1%	-	-	(3 881)	47.1%	-	53.3%	-
Net Increase/(Decrease) in cash held	40 678	4 762	(17 180)	(42.2%)	(58 251)	(143.2%)	112 295	2 358.2%	36 865	774.1%	41 676	(201.0%)	169.5%
Cash/cash equivalents at the year begin:	223 360	259 276	259 276	116.1%	242 096	108.4%	183 845	70.9%	259 276	100.0%	311 526	100.0%	(41.0%)
Cash/cash equivalents at the year end:	264 037	264 038	242 096	91.7%	183 845	69.6%	296 140	112.2%	296 140	112.2%	353 202	149.2%	(16.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	26 123	6.4%	13 687	3.4%	15 810	3.9%	352 441	86.4%	408 062	21.7%	-	-	108 220
Trade and Other Receivables from Exchange Transactions - Electricity	35 504	20.4%	11 637	6.7%	7 703	4.4%	119 596	68.6%	174 440	9.3%	-	-	53 516
Receivables from Non-exchange Transactions - Property Rates	22 145	4.0%	10 464	1.9%	7 168	1.3%	511 121	92.8%	550 898	29.4%	-	-	191 424
Receivables from Exchange Transactions - Waste Water Management	5 236	4.7%	3 321	3.0%	2 951	2.6%	100 319	89.7%	111 827	6.0%	-	-	29 946
Receivables from Exchange Transactions - Waste Management	4 060	4.6%	2 489	2.8%	2 240	2.5%	79 767	90.1%	88 556	4.7%	-	-	24 168
Receivables from Exchange Transactions - Property Rental Debtors	505	1.4%	471	1.3%	464	1.3%	34 021	95.9%	35 461	1.9%	-	-	11 020
Interest on Arrear Debtor Accounts	11 534	3.1%	11 447	3.0%	11 132	2.9%	343 722	91.0%	377 835	20.1%	-	-	85 413
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 414	3.4%	3 846	3.0%	1 224	.9%	120 420	92.7%	129 905	6.9%	-	-	57 897
Total By Income Source	109 522	5.8%	57 361	3.1%	48 694	2.6%	1 661 408	88.5%	1 876 985	100.0%	-	-	561 605
Debtors Age Analysis By Customer Group													
Organs of State	13 975	2.5%	11 538	2.0%	9 370	1.7%	529 202	93.8%	564 084	30.1%	-	-	192 468
Commercial	43 866	16.3%	10 733	4.0%	9 328	3.5%	205 157	76.2%	269 084	14.3%	-	-	76 160
Households	49 746	4.9%	34 455	3.4%	29 368	2.9%	909 655	88.9%	1 023 224	54.5%	-	-	270 968
Other	1 934	9.4%	634	3.1%	628	3.1%	17 395	84.5%	20 592	1.1%	-	-	22 009
Total By Customer Group	109 522	5.8%	57 361	3.1%	48 694	2.6%	1 661 408	88.5%	1 876 985	100.0%	-	-	561 605

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	34 581	100.0%	-	-	-	-	-	-	34 581	45.4%
Bulk Water	8 389	100.0%	-	-	-	-	-	-	8 389	11.0%
PAYE deductions	6 421	100.0%	-	-	-	-	-	-	6 421	8.4%
VAT (output less input)	2 145	100.0%	-	-	-	-	-	-	2 145	2.8%
Pensions / Retirement	6 206	100.0%	-	-	-	-	-	-	6 206	8.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18 167	100.0%	-	-	-	-	-	-	18 167	23.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	203	100.0%	-	-	-	-	-	-	203	.3%
Total	76 112	100.0%	-	-	-	-	-	-	76 112	100.0%

Contact Details

Municipal Manager	Mr G Akharwaray	053 830 6100
Financial Manager	Ms Zuziwe Lydia Mahloko	053 830 6500

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: DIKGATLONG (NC092)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	170 114	170 114	43 140	25.4%	27 986	16.5%	7 340	4.3%	78 467	46.1%	1 513	35.8%	385.2%
Property rates	8 782	8 782	8 584	97.7%	1 204	13.7%	596	6.8%	10 384	118.2%	(524)	10.4%	(213.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	29 517	29 517	2 296	7.8%	1 499	5.1%	1 197	4.1%	4 991	16.9%	5 374	113.5%	(77.7%)
Service charges - water revenue	36 955	36 955	1 096	3.0%	1 312	3.6%	1 041	2.8%	3 449	9.3%	(988)	1.5%	(205.4%)
Service charges - sanitation revenue	4 706	4 706	204	4.3%	226	4.8%	230	4.9%	660	14.0%	(138)	5.7%	(267.3%)
Service charges - refuse revenue	6 606	6 606	612	9.3%	610	9.2%	610	9.2%	1 831	27.7%	(500)	6.5%	(221.9%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	263	263	9	3.4%	14	5.4%	7	2.7%	30	11.6%	(24)	(27.0%)	(130.4%)
Interest earned - external investments	79	79	3	3.8%	10	12.7%	93	118.2%	106	134.7%	-	-	(100.0%)
Interest earned - outstanding debtors	19 440	19 440	1 946	10.0%	3 954	20.3%	2 074	10.7%	7 974	41.0%	(1 659)	(.7%)	(225.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4	4	3	93.7%	4	110.0%	-	-	7	203.7%	(3)	(325.7%)	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	9	-	9	-	17	-	(7)	(9.6%)	(223.7%)
Transfers recognised - operational	63 389	63 389	27 418	43.3%	19 042	30.0%	1 422	2.2%	47 882	75.5%	-	41.9%	(100.0%)
Other own revenue	374	374	968	259.0%	103	27.6%	62	16.6%	1 134	303.2%	(20)	2.7%	(407.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	167 412	167 412	22 500	13.4%	22 933	13.7%	19 399	11.6%	64 831	38.7%	4 837	20.9%	301.0%
Employee related costs	47 970	47 970	12 541	26.1%	11 764	24.5%	12 193	25.4%	36 497	76.1%	3 713	55.1%	228.4%
Remuneration of councillors	4 314	4 314	-	-	791	18.3%	753	17.5%	1 544	35.8%	250	56.2%	201.5%
Debt impairment	45 250	45 250	-	-	-	-	-	-	-	-	-	.3%	-
Depreciation and asset impairment	554	554	-	-	-	-	-	-	-	-	-	-	-
Finance charges	75	75	8	10.7%	53	70.0%	-	-	61	80.8%	-	-	-
Bulk purchases	37 590	37 590	-	-	2 029	5.4%	2 659	7.1%	4 688	12.5%	15	.2%	17 273.3%
Other Materials	5 185	5 185	609	11.7%	92	1.8%	146	2.8%	847	16.3%	82	14.2%	78.6%
Contracted services	11 466	11 466	4 083	35.6%	3 712	32.4%	1 543	13.5%	9 338	81.4%	190	19.6%	713.1%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	102	87.8%	(100.0%)
Other expenditure	15 007	15 007	5 258	35.0%	4 493	29.9%	2 105	14.0%	11 856	79.0%	486	23.4%	332.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 701	2 701	20 641		5 053		(12 058)		13 635		(3 325)		
Transfers recognised - capital	29 208	29 208	11 203	38.4%	6 000	20.5%	6 760	23.1%	23 963	82.0%	-	2.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	500	500	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	32 409	32 409	31 844		11 053		(5 298)		37 599		(3 325)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	32 409	32 409	31 844		11 053		(5 298)		37 599		(3 325)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	32 409	32 409	31 844		11 053		(5 298)		37 599		(3 325)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	32 409	32 409	31 844		11 053		(5 298)		37 599		(3 325)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	75 669	75 669	7 306	9.7%	825	1.1%	8 027	10.6%	16 158	21.4%	4 275	18.0%	87.8%
National Government	61 518	61 518	7 306	11.9%	825	1.3%	8 027	13.0%	16 158	26.3%	4 275	29.6%	87.8%
Provincial Government	885	885	-	-	-	-	-	-	-	-	-	-	-
District Municipality	12 766	12 766	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	75 169	75 169	7 306	9.7%	825	1.1%	8 027	10.7%	16 158	21.5%	4 275	14.9%	87.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	500	500	-	-	-	-	-	-	-	-	-	100.9%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	75 669	75 669	7 306	9.7%	825	1.1%	8 027	10.6%	16 158	21.4%	4 275	18.0%	87.8%
Governance and Administration	500	500	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	500	500	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	7 306	-	825	-	1 266	-	9 398	-	685	31.7%	84.9%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	7 306	-	825	-	1 266	-	9 398	-	685	31.7%	84.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	65 117	65 117	-	-	-	-	6 760	10.4%	6 760	10.4%	3 590	17.8%	88.3%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	36 492	36 492	-	-	-	-	6 760	18.5%	6 760	18.5%	3 590	69.2%	88.3%
Waste Water Management	28 626	28 626	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10 052	10 052	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	199 322	199 322	54 356	27.3%	38 820	19.5%	13 601	6.8%	106 777	53.6%	4 654	61.4%	192.2%
Property rates, penalties and collection charges	8 782	8 782	8 584	97.7%	2 726	31.0%	2 192	25.0%	13 503	153.8%	1 052	290.1%	108.5%
Service charges	77 784	77 784	4 208	5.4%	1 485	1.9%	1 347	1.7%	7 039	9.0%	2 123	50.8%	(36.6%)
Other revenue	640	640	976	152.4%	5 156	805.0%	2 039	318.3%	8 171	1 275.8%	0	568.2%	1 132 656.1%
Government - operating	63 389	63 389	27 418	43.3%	19 492	30.7%	1 224	1.9%	48 134	75.9%	-	68.7%	(100.0%)
Government - capital	29 208	29 208	11 203	38.4%	6 000	20.5%	6 760	23.1%	23 963	82.0%	-	13.4%	(100.0%)
Interest	19 518	19 518	1 966	10.1%	3 962	20.3%	38	.2%	5 967	30.6%	1 479	129.7%	(97.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(121 608)	(121 608)	(41 926)	34.5%	(26 108)	21.5%	(19 399)	16.0%	(87 432)	71.9%	(5 333)	47.3%	263.7%
Suppliers and employees	(121 533)	(121 533)	(41 917)	34.5%	(26 055)	21.4%	(19 399)	16.0%	(87 371)	71.9%	(5 262)	47.1%	268.7%
Finance charges	(75)	(75)	(8)	10.7%	(53)	70.0%	-	-	(61)	80.8%	(14)	76.3%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	(58)	-	(100.0%)
Net Cash from/(used) Operating Activities	77 714	77 714	12 431	16.0%	12 713	16.4%	(5 798)	(7.5%)	19 345	24.9%	(680)	114.0%	753.3%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	(8 027)	-	(8 027)	-	(271)	31.6%	2 860.8%
Capital assets	-	-	-	-	-	-	(8 027)	-	(8 027)	-	(271)	31.6%	2 860.8%
Net Cash from/(used) Investing Activities	-	-	-	-	-	-	(8 027)	-	(8 027)	-	(271)	31.9%	2 860.8%
Cash Flow from Financing Activities													
Receipts	42	42	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	42	42	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	42	42	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	77 756	77 756	12 431	16.0%	12 713	16.3%	(13 825)	(17.8%)	11 319	14.6%	(951)	(625.7%)	1 354.3%
Cash/cash equivalents at the year begin:	5 533	5 533	460	8.3%	12 891	233.0%	25 603	462.7%	460	8.3%	25 660	-	(.2%)
Cash/cash equivalents at the year end:	83 289	83 289	12 891	15.5%	25 603	30.7%	11 778	14.1%	11 778	14.1%	24 709	(803.5%)	(52.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Kgotso Moeketsi (acting)	053 531 6500
Financial Manager	Mr Chris Mokeng (acting)	053 531 0671

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: MAGARENG (NC093)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	96 869	96 869	29 693	30.7%	25 915	26.8%	8 581	8.9%	64 189	66.3%	23 168	81.3%	(63.0%)
Property rates	7 053	7 053	1 745	24.7%	1 690	24.0%	1 163	16.5%	4 598	65.2%	1 734	54.9%	(32.9%)
Property rates - penalties and collection charges	1 600	1 600	352	22.0%	416	26.0%	274	17.2%	1 042	65.1%	422	48.0%	(35.0%)
Service charges - electricity revenue	16 551	16 551	4 041	24.4%	3 228	19.5%	2 879	17.4%	10 148	61.3%	3 639	65.8%	(20.9%)
Service charges - water revenue	7 835	7 835	1 623	20.7%	1 547	19.8%	993	12.7%	4 164	53.1%	1 408	54.7%	(29.5%)
Service charges - sanitation revenue	5 760	5 760	1 489	25.8%	1 124	19.5%	751	13.0%	3 364	58.4%	1 122	54.2%	(33.1%)
Service charges - refuse revenue	4 866	4 866	1 075	22.1%	1 075	22.1%	711	14.6%	2 861	58.8%	1 068	68.9%	(33.4%)
Service charges - other	-	-	9	-	6	-	6	-	21	-	10	-	(33.7%)
Rental of facilities and equipment	86	86	5	5.8%	7	8.7%	3	3.9%	16	18.4%	7	65.7%	(50.4%)
Interest earned - external investments	406	406	57	14.1%	10	2.5%	4	.9%	71	17.5%	8	32.9%	(51.4%)
Interest earned - outstanding debtors	8 297	8 297	1 900	22.9%	1 873	22.6%	1 296	15.6%	5 069	61.1%	1 961	58.8%	(33.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	245	245	2	.6%	-	-	0	.1%	2	.8%	8	7.1%	(96.2%)
Licences and permits	859	859	65	7.6%	84	9.8%	83	9.7%	233	27.2%	115	44.3%	(27.5%)
Agency services	31	31	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	42 400	42 400	17 296	40.8%	14 769	34.8%	371	.9%	32 435	76.5%	11 611	109.3%	(96.8%)
Other own revenue	880	880	35	4.0%	84	9.5%	45	5.1%	164	18.7%	56	50.4%	(19.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	135 888	135 888	14 886	11.0%	20 163	14.8%	12 066	8.9%	47 115	34.7%	19 616	31.4%	(38.5%)
Employee related costs	36 817	36 817	8 241	22.4%	10 146	27.6%	8 289	22.5%	26 675	72.5%	11 127	69.9%	(25.5%)
Remuneration of councillors	3 166	3 166	652	20.6%	(68)	(2.2%)	194	6.1%	777	24.5%	255	33.4%	(23.9%)
Debt impairment	12 140	12 140	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	24 935	24 935	-	-	-	-	-	-	-	-	-	-	-
Finance charges	100	100	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	29 434	29 434	3 079	10.5%	4 482	15.2%	(240)	(.8%)	7 320	24.9%	1 686	21.7%	(114.2%)
Other Materials	1 660	1 660	239	14.4%	445	26.8%	(48)	(2.9%)	635	38.2%	125	8.1%	(138.6%)
Contracted services	2 093	2 093	262	12.5%	535	25.6%	1 974	94.3%	2 771	132.4%	3 602	159.1%	(45.2%)
Transfers and grants	-	-	417	-	2 192	-	844	-	3 453	-	1 092	38.5%	(22.7%)
Other expenditure	25 543	25 543	1 997	7.8%	2 432	9.5%	1 053	4.1%	5 482	21.5%	1 730	38.7%	(39.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(39 019)	(39 019)	14 808		5 753		(3 486)		17 075		3 552		
Transfers recognised - capital	38 937	38 937	6 551	16.8%	1 726	4.4%	-	-	8 277	21.3%	5 551	38.8%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(82)	(82)	21 359		7 479		(3 486)		25 352		9 103		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(82)	(82)	21 359		7 479		(3 486)		25 352		9 103		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(82)	(82)	21 359		7 479		(3 486)		25 352		9 103		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(82)	(82)	21 359		7 479		(3 486)		25 352		9 103		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	38 937	38 937	3 422	8.8%	1 927	4.9%	390	1.0%	5 740	14.7%	1 525	8.4%	(74.4%)
National Government	13 653	13 653	3 422	25.1%	1 927	14.1%	390	2.9%	5 740	42.0%	1 525	14.4%	(74.4%)
Provincial Government	20 284	20 284	-	-	-	-	-	-	-	-	-	-	-
District Municipality	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	38 937	38 937	3 422	8.8%	1 927	4.9%	390	1.0%	5 740	14.7%	1 525	8.4%	(74.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	38 937	38 937	3 422	8.8%	1 927	4.9%	390	1.0%	5 740	14.7%	1 525	8.4%	(74.4%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	1 030	-	332	-	390	-	1 752	-	1 525	8.8%	(74.4%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	1 030	-	332	-	390	-	1 752	-	1 525	8.8%	(74.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	38 937	38 937	2 392	6.1%	1 595	4.1%	-	-	3 987	10.2%	-	5.6%	-
Electricity	3 000	3 000	2 392	79.7%	256	8.5%	-	-	2 648	88.3%	-	5.6%	-
Water	35 937	35 937	-	-	1 339	3.7%	-	-	1 339	3.7%	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	125 067	125 067	27 742	22.2%	17 503	14.0%	3 305	2.6%	48 550	38.8%	23 290	75.7%	(85.8%)
Property rates, penalties and collection charges	5 192	5 192	593	11.4%	873	16.8%	411	7.9%	1 878	36.2%	1 288	57.9%	(68.0%)
Service charges	31 216	31 216	1 584	5.1%	1 738	5.6%	1 343	4.3%	4 665	14.9%	2 732	52.0%	(50.8%)
Other revenue	2 101	2 101	1 664	79.2%	809	38.5%	1 172	55.8%	3 646	173.5%	1 240	378.8%	(5.4%)
Government - operating	42 400	42 400	17 046	40.2%	13 995	33.0%	347	.8%	31 388	74.0%	11 428	82.8%	(97.0%)
Government - capital	38 937	38 937	6 801	17.5%	-	-	-	-	6 801	17.5%	6 551	100.6%	(100.0%)
Interest	5 222	5 222	54	1.0%	87	1.7%	31	.6%	172	3.3%	52	3.6%	(39.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(99 034)	(99 034)	(14 687)	14.8%	(19 900)	20.1%	(12 110)	12.2%	(46 698)	47.2%	(18 369)	71.0%	(34.1%)
Suppliers and employees	(98 934)	(98 934)	(14 270)	14.4%	(18 226)	18.4%	(11 266)	11.4%	(43 761)	44.2%	(17 312)	71.7%	(34.9%)
Finance charges	(100)	(100)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	(417)	-	(1 675)	-	(844)	-	(2 936)	-	(1 058)	63.5%	(20.2%)
Net Cash from/(used) Operating Activities	26 034	26 034	13 054	50.1%	(2 398)	(9.2%)	(8 804)	(33.8%)	1 852	7.1%	4 921	95.1%	(278.9%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(3 581)	-	(588)	-	-	-	(4 169)	-	(2 784)	27.1%	(100.0%)
Capital assets	-	-	(3 581)	-	(588)	-	-	-	(4 169)	-	(2 784)	27.1%	(100.0%)
Net Cash from/(used) Investing Activities	-	-	(3 581)	-	(588)	-	-	-	(4 169)	-	(2 784)	27.1%	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	26 034	26 034	9 473	36.4%	(2 986)	(11.5%)	(8 804)	(33.8%)	(2 317)	(8.9%)	2 137	655.6%	(512.0%)
Cash/cash equivalents at the year begin:	4 757	4 757	212	4.5%	9 685	203.6%	6 700	140.8%	212	4.5%	9 914	-	(32.4%)
Cash/cash equivalents at the year end:	30 791	30 791	9 685	31.5%	6 700	21.8%	(2 105)	(6.8%)	(2 105)	(6.8%)	12 051	707.2%	(117.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mrs Kealeboga Gaborone	053 497 3111
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: PHOKWANE (NC094)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	273 674	273 674	76 749	28.0%	149 380	54.6%	117 097	42.8%	343 226	125.4%	60 882	74.9%	92.3%
Property rates	22 118	22 118	5 444	24.6%	4 897	22.1%	2 173	9.8%	12 515	56.6%	3 688	61.0%	(41.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	68 575	68 575	20 330	29.6%	96 045	140.1%	83 979	122.5%	200 354	292.2%	19 380	81.9%	333.3%
Service charges - water revenue	34 859	34 859	6 090	17.5%	11 705	33.6%	7 134	20.5%	24 929	71.5%	7 650	59.2%	(6.8%)
Service charges - sanitation revenue	8 017	8 017	3 426	42.7%	3 422	42.7%	1 136	14.2%	7 984	99.6%	3 165	77.4%	(64.1%)
Service charges - refuse revenue	5 953	5 953	2 232	37.5%	2 220	37.3%	742	12.5%	5 194	87.3%	2 025	74.8%	(63.3%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	570	570	90	15.9%	85	14.9%	22	3.8%	197	34.5%	93	68.3%	(76.9%)
Interest earned - external investments	800	800	219	27.3%	(1 925)	(240.6%)	(21)	(2.6%)	(1 727)	(215.9%)	146	74.0%	(114.4%)
Interest earned - outstanding debtors	15 710	15 710	4 577	29.1%	5 505	35.0%	1 576	10.0%	11 658	74.2%	4 405	84.8%	(64.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	179	179	16	9.0%	15	8.1%	7	3.8%	37	21.0%	30	85.8%	(77.6%)
Licences and permits	2 043	2 043	503	24.6%	450	22.0%	203	9.9%	1 156	56.6%	356	72.8%	(43.0%)
Agency services	1 830	1 830	509	27.8%	367	20.1%	86	4.7%	962	52.5%	469	81.8%	(81.7%)
Transfers recognised - operational	112 153	112 153	33 045	29.5%	26 393	23.5%	19 827	17.7%	79 265	70.7%	19 325	76.4%	2.6%
Other own revenue	867	867	267	30.8%	200	23.1%	234	27.0%	701	80.9%	149	88.7%	56.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	270 351	270 351	28 895	10.7%	52 741	19.5%	51 930	19.2%	133 566	49.4%	60 333	52.1%	(13.9%)
Employee related costs	68 629	68 629	16 524	24.1%	17 817	26.0%	25 210	36.7%	59 551	86.8%	15 221	70.8%	65.6%
Remuneration of councillors	5 875	5 875	1 349	23.0%	1 392	23.7%	2 742	46.7%	5 483	93.3%	1 365	67.0%	100.9%
Debt impairment	11 178	11 178	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	13 104	13 104	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	81 270	81 270	1 161	1.4%	18 990	23.4%	14 046	17.3%	34 197	42.1%	29 405	72.8%	(52.2%)
Other Materials	11 010	11 010	1 519	13.8%	2 387	21.7%	1 910	17.3%	5 815	52.8%	1 974	43.9%	(3.3%)
Contracted services	27 767	27 767	2 259	8.1%	4 624	16.7%	2 249	8.1%	9 132	32.9%	3 256	41.4%	(30.9%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	51 517	51 517	6 083	11.8%	7 531	14.6%	5 774	11.2%	19 388	37.6%	9 113	34.3%	(36.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 323	3 323	47 854		96 639		65 167		209 660		548		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	35 779	35 779	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	39 102	39 102	47 854		96 639		65 167		209 660		548		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	39 102	39 102	47 854		96 639		65 167		209 660		548		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	39 102	39 102	47 854		96 639		65 167		209 660		548		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	39 102	39 102	47 854		96 639		65 167		209 660		548		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	35 779	35 779	6 817	19.1%	5 990	16.7%	2 353	6.6%	15 161	42.4%	10 881	60.1%	(78.4%)
National Government	27 564	27 564	6 817	24.7%	5 180	18.8%	2 235	8.1%	14 232	51.6%	10 452	74.0%	(78.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 564	32 564	6 817	20.9%	5 180	15.9%	2 235	6.9%	14 232	43.7%	10 452	61.9%	(78.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 215	3 215	-	-	811	25.2%	118	3.7%	928	28.9%	430	26.2%	(72.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	35 779	35 779	6 817	19.1%	5 990	16.7%	2 353	6.6%	15 161	42.4%	9 107	57.4%	(74.2%)
Governance and Administration	1 000	1 000	258	25.8%	50	5.0%	266	26.6%	574	57.4%	25	4.8%	980.1%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 000	1 000	258	25.8%	50	5.0%	266	26.6%	574	57.4%	25	4.8%	980.1%
Community and Public Safety	750	750	-	-	426	56.9%	25	3.3%	452	60.2%	61	9.1%	(59.0%)
Community & Social Services	750	750	-	-	426	56.9%	25	3.3%	452	60.2%	61	9.1%	(59.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 042	11 042	3 413	30.9%	3 473	31.5%	1 755	15.9%	8 641	78.3%	1 778	46.4%	(1.3%)
Planning and Development	50	50	-	-	-	-	-	-	-	-	-	-	-
Road Transport	10 992	10 992	3 413	31.0%	3 473	31.6%	1 755	16.0%	8 641	78.6%	1 778	46.0%	(1.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	22 987	22 987	3 147	13.7%	2 041	8.9%	307	1.3%	5 495	23.9%	7 243	64.1%	(95.8%)
Electricity	7 128	7 128	1 310	18.4%	1 956	27.4%	229	3.2%	3 495	49.0%	179	104.7%	28.0%
Water	1 109	1 109	736	66.4%	84	7.6%	78	7.0%	898	81.0%	7 064	71.0%	(98.9%)
Waste Water Management	14 750	14 750	1 101	7.5%	-	-	-	-	1 101	7.5%	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	299 937	299 937	61 795	20.6%	53 966	18.0%	47 866	16.0%	163 626	54.6%	60 882	75.5%	(21.4%)
Property rates, penalties and collection charges	19 168	19 168	5 444	28.4%	4 897	25.5%	5 806	30.3%	16 148	84.2%	3 688	81.4%	57.4%
Service charges	113 274	113 274	17 125	15.1%	17 978	15.9%	14 984	13.2%	50 086	44.2%	32 220	93.3%	(53.5%)
Other revenue	5 410	5 410	1 385	25.6%	27 510	508.5%	1 483	27.4%	30 378	561.5%	1 098	78.0%	35.1%
Government - operating	112 153	112 153	33 045	29.5%	-	-	19 827	17.7%	52 872	47.1%	19 325	76.4%	2.6%
Government - capital	35 779	35 779	-	-	-	-	-	-	-	-	-	28.1%	-
Interest	14 154	14 154	4 796	33.9%	3 581	25.3%	5 766	40.7%	14 142	99.9%	4 551	9 610.0%	26.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(229 228)	(229 228)	(28 896)	12.6%	(52 741)	23.0%	(51 930)	22.7%	(133 567)	58.3%	(60 333)	67.4%	(13.9%)
Suppliers and employees	(229 228)	(229 228)	(28 896)	12.6%	(52 741)	23.0%	(51 930)	22.7%	(133 567)	58.3%	(60 333)	67.4%	(13.9%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	70 709	70 709	32 899	46.5%	1 225	1.7%	(4 064)	(5.7%)	30 059	42.5%	548	101.3%	(841.2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(35 779)	(35 779)	(6 817)	19.1%	(5 990)	16.7%	(1 159)	3.2%	(13 967)	39.0%	(10 881)	60.1%	(89.3%)
Capital assets	(35 779)	(35 779)	(6 817)	19.1%	(5 990)	16.7%	(1 159)	3.2%	(13 967)	39.0%	(10 881)	60.1%	(89.3%)
Net Cash from/(used) Investing Activities	(35 779)	(35 779)	(6 817)	19.1%	(5 990)	16.7%	(1 159)	3.2%	(13 967)	39.0%	(10 881)	60.1%	(89.3%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	2	(60.7%)	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	2	(60.7%)	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	2	(60.7%)	(100.0%)
Net Increase/(Decrease) in cash held	34 930	34 930	26 081	74.7%	(4 766)	(13.6%)	(5 223)	(15.0%)	16 092	46.1%	(10 331)	3 669.1%	(49.4%)
Cash/cash equivalents at the year begin:	4 452	4 452	903	20.3%	26 984	606.1%	22 219	499.1%	903	20.3%	93 853	1 071.0%	(76.3%)
Cash/cash equivalents at the year end:	39 382	39 382	26 984	68.5%	22 219	56.4%	16 995	43.2%	16 995	43.2%	83 522	1 408.6%	(79.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	3 498	3.8%	2 840	3.1%	3 812	4.2%	80 730	88.8%	90 880	25.1%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 773	27.5%	2 203	10.5%	1 884	9.0%	11 151	53.1%	21 011	5.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 332	5.1%	1 418	3.1%	1 308	2.9%	40 565	88.9%	45 623	12.6%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 159	1.7%	1 062	1.6%	1 029	1.5%	63 341	95.1%	66 591	18.4%	-	-	-
Receivables from Exchange Transactions - Waste Management	761	1.8%	686	1.6%	668	1.5%	41 122	95.1%	43 238	11.9%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 999	2.4%	1 946	2.3%	1 902	2.3%	78 228	93.0%	84 075	23.2%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	33	.3%	25	.2%	35	.3%	10 749	99.1%	10 842	3.0%	-	-	-
Total By Income Source	15 554	4.3%	10 180	2.8%	10 638	2.9%	325 887	90.0%	362 260	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 118	7.5%	606	4.0%	908	6.0%	12 377	82.5%	15 009	4.1%	-	-	-
Commercial	6 105	17.4%	2 297	6.5%	1 747	5.0%	25 037	71.2%	35 186	9.7%	-	-	-
Households	7 796	2.5%	6 717	2.2%	7 565	2.5%	285 602	92.8%	307 680	84.9%	-	-	-
Other	534	12.2%	561	12.8%	418	9.5%	2 872	65.5%	4 386	1.2%	-	-	-
Total By Customer Group	15 554	4.3%	10 180	2.8%	10 638	2.9%	325 887	90.0%	362 260	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	3 802	11.0%	7 133	20.6%	-	-	23 710	68.4%	34 645	55.6%
Bulk Water	4 454	16.6%	2 694	10.0%	3 795	14.1%	15 877	59.2%	26 818	43.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	434	48.3%	122	13.6%	59	6.6%	284	31.6%	898	1.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	8 689	13.9%	9 949	16.0%	3 853	6.2%	39 870	63.9%	62 362	100.0%

Contact Details

Municipal Manager	Mr Zithulele Nikani	053 474 9700
Financial Manager	Ms Hestelle Basson	053 474 9700

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: FRANCES BAARD (DC9)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	119 645	120 145	48 041	40.2%	33 029	27.6%	37 348	31.1%	118 418	98.6%	(4 835)	58.8%	(872.4%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 081	1 081	21	1.9%	22	2.0%	22	2.0%	64	5.9%	118	14.9%	(81.6%)
Interest earned - external investments	5 443	5 743	1 597	29.3%	1 428	26.2%	6 594	114.8%	9 618	167.5%	(30 607)	92.0%	(121.5%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	112 991	113 191	46 366	41.0%	30 773	27.2%	30 639	27.1%	107 778	95.2%	25 643	59.8%	19.5%
Other own revenue	100	100	58	57.7%	806	806.4%	94	93.5%	958	957.6%	11	1.8%	746.0%
Gains on disposal of PPE	30	30	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	160 269	160 892	21 040	13.1%	35 596	22.2%	27 990	17.4%	84 626	52.6%	29 865	46.6%	(6.3%)
Employee related costs	61 215	61 215	12 262	20.0%	12 159	19.9%	11 367	18.6%	35 788	58.5%	12 207	65.1%	(6.9%)
Remuneration of councillors	6 715	6 715	1 320	19.7%	1 502	22.4%	1 523	22.7%	4 345	64.7%	1 642	70.2%	(7.3%)
Debt impairment	3	3	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 827	3 827	-	-	-	-	2 961	77.4%	2 961	77.4%	2 982	53.1%	(.7%)
Finance charges	2 166	2 166	-	-	365	16.9%	-	-	365	16.9%	463	15.2%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	4 406	4 851	1 431	32.5%	1 323	30.0%	1 042	21.5%	3 795	78.2%	825	50.5%	26.3%
Contracted services	-	-	1 789	-	2 349	-	-	-	4 138	-	-	-	-
Transfers and grants	61 335	61 635	1 975	3.2%	14 103	23.0%	6 347	10.3%	22 425	36.4%	8 858	30.3%	(28.3%)
Other expenditure	20 392	20 271	2 264	11.1%	3 795	18.6%	4 750	23.4%	10 808	53.3%	2 889	42.9%	64.4%
Loss on disposal of PPE	210	210	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(40 624)	(40 747)	27 001		(2 567)		9 357		33 791		(34 700)		
Transfers recognised - capital	-	-	-	-	(16)	-	(271)	-	(287)	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(40 624)	(40 747)	27 001		(2 583)		9 086		33 504		(34 700)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(40 624)	(40 747)	27 001		(2 583)		9 086		33 504		(34 700)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(40 624)	(40 747)	27 001		(2 583)		9 086		33 504		(34 700)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(40 624)	(40 747)	27 001		(2 583)		9 086		33 504		(34 700)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	19 036	12 848	165	.9%	1 929	10.1%	1 063	8.3%	3 157	24.6%	1 863	25.7%	(43.0%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 036	12 848	165	.9%	1 929	10.1%	1 063	8.3%	3 157	24.6%	1 863	25.7%	(43.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	19 036	12 848	165	.9%	1 929	10.1%	1 063	8.3%	3 157	24.6%	1 863	25.7%	(43.0%)
Governance and Administration	2 860	3 139	164	5.7%	65	2.3%	153	4.9%	381	12.1%	1 850	77.4%	(91.7%)
Executive & Council	79	80	13	15.8%	19	23.8%	22	28.1%	54	67.2%	22	17.9%	.3%
Budget & Treasury Office	1 746	2 126	151	8.7%	-	-	-	-	151	7.1%	1 802	85.9%	(100.0%)
Corporate Services	1 035	933	-	-	46	4.4%	130	14.0%	176	18.9%	26	61.1%	392.4%
Community and Public Safety	4 120	3 932	-	-	1 834	44.5%	18	.4%	1 852	47.1%	3	9.6%	476.8%
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	4 120	3 932	-	-	1 834	44.5%	18	.4%	1 852	47.1%	3	9.6%	476.8%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 040	5 761	2	-	11	.1%	892	15.5%	905	15.7%	10	4.3%	8 916.3%
Planning and Development	12 030	5 751	2	-	3	-	892	15.5%	897	15.6%	2	3.6%	56 396.3%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	10	10	-	-	8	82.0%	-	-	8	82.0%	8	40.7%	(100.0%)
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	16	16	-	-	19	120.0%	-	-	19	120.0%	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	118 437	118 937	40 941	34.6%	31 422	26.5%	34 077	28.7%	106 440	89.5%	28 025	96.1%	21.6%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	1 181	1 181	58	4.9%	362	30.6%	667	56.5%	1 087	92.0%	11	.9%	5 935.6%
Government - operating	111 813	112 013	39 287	35.1%	29 632	26.5%	27 362	24.4%	96 281	86.0%	25 643	100.6%	6.7%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	5 443	5 743	1 597	29.3%	1 428	26.2%	6 048	105.3%	9 073	158.0%	2 371	98.8%	155.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(138 541)	(139 165)	(21 870)	15.8%	(34 836)	25.1%	(26 531)	19.1%	(83 238)	59.8%	(26 997)	52.5%	(1.7%)
Suppliers and employees	(74 710)	(75 034)	(20 805)	27.8%	(20 324)	27.2%	(18 681)	24.9%	(59 810)	79.7%	(17 349)	63.8%	7.7%
Finance charges	(2 166)	(2 166)	-	-	(365)	16.9%	-	-	(365)	16.9%	-	-	-
Transfers and grants	(61 665)	(61 965)	(1 065)	1.7%	(14 147)	22.9%	(7 850)	12.7%	(23 063)	37.2%	(9 648)	36.9%	(18.6%)
Net Cash from/(used) Operating Activities	(20 104)	(20 227)	19 071	(94.9%)	(3 414)	17.0%	7 545	(37.3%)	23 202	(114.7%)	1 028	(161.5%)	634.1%
Cash Flow from Investing Activities													
Receipts	-	5 550	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	5 550	-	-	-	-	-	-	-	-	-	-	-
Payments	(15 229)	(12 848)	(165)	1.1%	(1 929)	12.7%	(1 032)	8.0%	(3 127)	24.3%	(1 863)	31.2%	(44.6%)
Capital assets	(15 229)	(12 848)	(165)	1.1%	(1 929)	12.7%	(1 032)	8.0%	(3 127)	24.3%	(1 863)	31.2%	(44.6%)
Net Cash from/(used) Investing Activities	(15 229)	(7 298)	(165)	1.1%	(1 929)	12.7%	(1 032)	14.1%	(3 127)	42.8%	(1 863)	31.4%	(44.6%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 800)	(720)	-	-	(964)	53.6%	-	-	(964)	133.9%	(866)	77.9%	(100.0%)
Repayment of borrowing	(1 800)	(720)	-	-	(964)	53.6%	-	-	(964)	133.9%	(866)	77.9%	(100.0%)
Net Cash from/(used) Financing Activities	(1 800)	(720)	-	-	(964)	53.6%	-	-	(964)	133.9%	(866)	77.9%	(100.0%)
Net Increase/(Decrease) in cash held	(37 132)	(28 245)	18 906	(50.9%)	(6 308)	17.0%	6 514	(23.1%)	19 111	(67.7%)	(1 702)	(101.0%)	(482.8%)
Cash/cash equivalents at the year begin:	78 769	69 275	69 275	87.9%	88 181	111.9%	81 873	118.2%	69 275	100.0%	124 390	93.5%	(34.2%)
Cash/cash equivalents at the year end:	41 637	41 030	88 181	211.8%	81 873	196.6%	88 386	215.4%	88 386	215.4%	122 688	205.9%	(28.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	112	31.3%	74	20.7%	12	3.5%	159	44.5%	357	100.0%	-	-	-
Total By Income Source	112	31.3%	74	20.7%	12	3.5%	159	44.5%	357	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Orgars of State	144	54.6%	69	26.1%	11	4.2%	40	15.1%	263	73.8%	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(32)	(34.4%)	5	5.6%	1	1.4%	119	127.4%	93	26.2%	-	-	-
Total By Customer Group	112	31.3%	74	20.7%	12	3.5%	159	44.5%	357	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 242	99.9%	2	.1%	-	-	-	-	3 244	100.0%
Total	3 242	99.9%	2	.1%	-	-	-	-	3 244	100.0%

Contact Details

Municipal Manager	Ms Z M Bogatsu	053 838 0911
Financial Manager	Ms Onneile Moseki (Assistant Director)	053 838 0956

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MORETELE (NW371)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	372 332	372 332	134 995	36.3%	128 623	34.5%	144 053	38.7%	407 671	109.5%	98 761	63.1%	45.9%
Property rates	47 799	47 799	11 210	23.5%	11 210	23.5%	11 216	23.5%	33 635	70.4%	11 210	75.0%	.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	19 648	19 648	6 524	33.2%	6 591	33.5%	6 577	33.5%	19 692	100.2%	4 185	67.3%	57.2%
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	11 616	11 616	4 537	39.1%	4 536	39.0%	4 540	39.1%	13 613	117.2%	6 294	-	(27.9%)
Service charges - other	-	-	1	-	0	-	1	-	2	-	0	-	150.6%
Rental of facilities and equipment	107	107	24	22.3%	18	16.9%	22	20.8%	64	59.9%	26	.5%	(15.5%)
Interest earned - external investments	4 169	4 169	881	21.1%	92	2.2%	771	18.5%	1 744	41.8%	825	99.7%	(6.6%)
Interest earned - outstanding debtors	5 671	5 671	1 543	27.2%	1 654	29.2%	1 665	29.4%	4 863	85.7%	13 770	373.5%	(87.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	282 565	282 565	110 128	39.0%	104 330	36.9%	119 106	42.2%	333 564	118.0%	67 235	63.0%	77.1%
Other own revenue	758	758	147	19.4%	192	25.3%	155	20.5%	494	65.2%	(4 784)	(11.5%)	(103.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	382 495	382 495	86 646	22.7%	75 922	19.8%	80 861	21.1%	243 429	63.6%	55 381	44.6%	46.0%
Employee related costs	96 788	96 788	19 810	20.5%	21 118	21.8%	20 731	21.4%	61 659	63.7%	19 153	65.9%	8.2%
Remuneration of councillors	19 419	19 419	4 193	21.6%	4 020	20.7%	4 451	22.9%	12 664	65.2%	5 220	74.6%	(14.7%)
Debt impairment	42 086	42 086	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	13 927	13 927	-	-	-	-	-	-	-	-	-	-	-
Finance charges	6 877	6 877	-	-	10	.1%	-	-	10	.1%	11	34.6%	(100.0%)
Bulk purchases	23 320	23 320	7 147	30.6%	2 518	10.8%	6 448	27.6%	16 112	69.1%	1 100	62.8%	486.1%
Other Materials	19 681	19 681	3 963	20.1%	5 653	28.7%	9 043	45.9%	18 659	94.8%	3 461	47.7%	161.3%
Contracted services	47 430	47 430	13 864	29.2%	11 266	23.8%	11 485	24.2%	36 615	77.2%	10 329	57.9%	11.2%
Transfers and grants	19 195	19 195	-	-	-	-	-	-	-	-	30	29.4%	(100.0%)
Other expenditure	93 772	93 772	37 671	40.2%	31 337	33.4%	28 703	30.6%	97 711	104.2%	16 078	36.6%	78.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(10 163)	(10 163)	48 349		52 701		63 192		164 242		43 380		
Transfers recognised - capital	101 359	101 359	-	-	58 085	57.3%	-	-	58 085	57.3%	108 190	229.6%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	91 196	91 196	48 349		110 786		63 192		222 327		151 571		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	91 196	91 196	48 349		110 786		63 192		222 327		151 571		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	91 196	91 196	48 349		110 786		63 192		222 327		151 571		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	91 196	91 196	48 349		110 786		63 192		222 327		151 571		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	159 759	159 759	34 861	21.8%	61 730	38.6%	25 991	16.3%	122 583	76.7%	54 706	69.5%	(52.5%)
National Government	101 359	101 359	22 320	22.0%	45 674	45.1%	21 820	21.5%	89 814	88.6%	54 706	154.7%	(60.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	101 359	101 359	22 320	22.0%	45 674	45.1%	21 820	21.5%	89 814	88.6%	54 706	161.2%	(60.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	58 400	58 400	12 541	21.5%	16 057	27.5%	4 172	7.1%	32 770	56.1%	-	1.1%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	159 759	159 759	34 861	21.8%	61 730	38.6%	25 991	16.3%	122 583	76.7%	54 706	69.5%	(52.5%)
Governance and Administration	26 268	26 268	30	.1%	-	-	-	-	30	.1%	-	1.7%	-
Executive & Council	150	150	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	26 118	26 118	30	.1%	-	-	-	-	30	.1%	-	1.7%	-
Community and Public Safety	7 362	7 362	5 126	69.6%	14 828	201.4%	2 294	31.2%	22 247	302.2%	4 036	32.0%	(43.2%)
Community & Social Services	-	-	5 126	-	11 388	-	794	-	17 308	-	4 036	-	(80.3%)
Sport And Recreation	7 362	7 362	-	-	2 755	37.4%	1 500	20.4%	4 255	57.8%	-	-	(100.0%)
Public Safety	-	-	-	-	684	-	-	-	684	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	24 125	24 125	19 176	79.5%	14 856	61.6%	4 172	17.3%	38 203	158.4%	18 250	81.6%	(77.1%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	24 125	24 125	19 176	79.5%	14 856	61.6%	4 172	17.3%	38 203	158.4%	18 250	81.6%	(77.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	72 005	72 005	10 530	14.6%	32 047	44.5%	19 526	27.1%	62 103	86.2%	32 421	77.4%	(39.8%)
Electricity	11 632	11 632	-	-	-	-	-	-	-	-	2 462	66.9%	(100.0%)
Water	60 373	60 373	10 071	16.7%	20 792	34.4%	8 861	14.7%	39 724	65.8%	25 038	55.8%	(64.6%)
Waste Water Management	-	-	459	-	11 255	-	7 857	-	19 571	-	4 920	-	59.7%
Waste Management	-	-	-	-	-	-	2 808	-	2 808	-	-	-	(100.0%)
Other	30 000	30 000	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	513 080	513 080	178 166	34.7%	115 483	22.5%	206 702	40.3%	500 352	97.5%	104 742	105.5%	97.3%
Property rates, penalties and collection charges	33 459	33 459	213	.6%	426	1.3%	319	1.0%	958	2.9%	426	3.0%	(25.0%)
Service charges	2 047	2 047	26 804	1 309.5%	511	25.0%	417	20.4%	27 732	1 354.8%	-	48.8%	(100.0%)
Other revenue	40 107	40 107	19	-	243	.6%	16 778	41.8%	17 040	42.5%	31 598	11 999.2%	(46.9%)
Government - operating	282 565	282 565	111 770	39.6%	90 822	32.1%	65 977	23.3%	268 569	95.0%	65 247	93.0%	1.1%
Government - capital	150 733	150 733	38 437	25.5%	22 548	15.0%	112 845	74.9%	173 830	115.3%	5 257	119.9%	2 046.6%
Interest	4 169	4 169	923	22.1%	933	22.4%	10 366	248.6%	12 223	293.2%	2 214	52.3%	368.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(326 482)	(326 482)	(92 487)	28.3%	(91 687)	28.1%	(88 785)	27.2%	(272 959)	83.6%	(60 983)	61.3%	45.6%
Suppliers and employees	(300 410)	(300 410)	(92 441)	30.8%	(87 805)	29.2%	(88 745)	29.5%	(268 991)	89.5%	(60 943)	63.6%	45.6%
Finance charges	(6 877)	(6 877)	(46)	.7%	(3 882)	56.5%	(40)	.6%	(3 968)	57.7%	(40)	76.4%	(.5%)
Transfers and grants	(19 195)	(19 195)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	186 598	186 598	85 679	45.9%	23 796	12.8%	117 917	63.2%	227 392	121.9%	43 759	275.2%	169.5%
Cash Flow from Investing Activities													
Receipts	50 000	50 000	(33 250)	(66.5%)	61 000	122.0%	(45 000)	(90.0%)	(17 250)	(34.5%)	45 120	-	(199.7%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	50 000	50 000	(33 250)	(66.5%)	61 000	122.0%	(45 000)	(90.0%)	(17 250)	(34.5%)	45 120	-	(199.7%)
Payments	(159 759)	(159 759)	(57 142)	35.8%	(57 988)	36.3%	(26 517)	16.6%	(141 646)	88.7%	(50 010)	73.5%	(47.0%)
Capital assets	(159 759)	(159 759)	(57 142)	35.8%	(57 988)	36.3%	(26 517)	16.6%	(141 646)	88.7%	(50 010)	73.5%	(47.0%)
Net Cash from/(used) Investing Activities	(109 759)	(109 759)	(90 392)	82.4%	3 012	(2.7%)	(71 517)	65.2%	(158 896)	144.8%	(4 890)	92.4%	1 362.5%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(74 425)	(74 425)	(24 871)	33.4%	(27 000)	36.3%	-	-	(51 871)	69.7%	-	-	-
Repayment of borrowing	(74 425)	(74 425)	(24 871)	33.4%	(27 000)	36.3%	-	-	(51 871)	69.7%	-	-	-
Net Cash from/(used) Financing Activities	(74 425)	(74 425)	(24 871)	33.4%	(27 000)	36.3%	-	-	(51 871)	69.7%	-	-	-
Net Increase/(Decrease) in cash held	2 414	2 414	(29 584)	(1 225.7%)	(192)	(7.9%)	46 401	1 922.4%	16 625	688.8%	38 869	331.6%	19.4%
Cash/cash equivalents at the year begin:	80 999	80 999	30 289	37.4%	705	.9%	513	.6%	30 289	37.4%	311	20.3%	65.2%
Cash/cash equivalents at the year end:	83 413	83 413	705	.8%	513	.6%	46 914	56.2%	46 914	56.2%	39 180	126.2%	19.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2 187	1.8%	2 181	1.8%	2 169	1.7%	117 804	94.7%	124 341	46.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 436	3.5%	1 435	3.5%	1 431	3.5%	36 822	89.5%	41 124	15.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 469	2.5%	1 469	2.5%	1 468	2.5%	54 493	92.5%	58 899	21.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	593	1.3%	580	1.3%	467	1.0%	44 275	96.4%	45 916	17.0%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	5	100.0%	5	-	-	-	-
Total By Income Source	5 686	2.1%	5 665	2.1%	5 533	2.0%	253 399	93.8%	270 284	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 042	4.2%	1 045	4.2%	988	4.0%	21 933	87.7%	25 009	9.3%	-	-	-
Commercial	78	1.3%	78	1.3%	74	1.2%	5 833	96.2%	6 063	2.2%	-	-	-
Households	4 565	1.9%	4 543	1.9%	4 471	1.9%	225 632	94.3%	239 211	88.5%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	5 686	2.1%	5 665	2.1%	5 533	2.0%	253 399	93.8%	270 284	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	32 337	100.0%	-	-	-	-	-	-	32 337	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	32 337	100.0%	-	-	-	-	-	-	32 337	100.0%

Contact Details

Municipal Manager	Mr Frans Mabokela (Acting)	012 716 1300
Financial Manager	Ms Nancy Rampedi	012 716 1000

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MADIBENG (NW372)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	1 594 000	1 594 000	491 741	30.8%	224 009	14.1%	424 870	26.7%	1 140 619	71.6%	454 590	73.8%	(6.5%)
Property rates	294 576	294 576	76 960	26.1%	69 916	23.7%	74 757	25.4%	221 632	75.2%	71 680	64.2%	4.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	445 000	445 000	104 147	23.4%	101 165	22.7%	96 102	21.6%	301 414	67.7%	103 636	70.1%	(7.3%)
Service charges - water revenue	147 500	147 500	54 010	36.6%	17 323	11.7%	38 581	26.2%	109 914	74.5%	48 296	83.0%	(20.1%)
Service charges - sanitation revenue	35 000	35 000	14 173	40.5%	3 208	9.2%	11 154	31.9%	28 536	81.5%	12 735	99.0%	(12.4%)
Service charges - refuse revenue	30 000	30 000	7 780	25.9%	7 202	24.0%	9 101	30.3%	24 082	80.3%	6 604	72.8%	37.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	44	-	(100.0%)
Rental of facilities and equipment	1 755	1 755	351	20.0%	308	17.6%	320	18.2%	978	55.8%	285	119.8%	12.1%
Interest earned - external investments	7 600	7 600	793	10.4%	1 444	19.0%	1 454	19.1%	3 691	48.6%	2 509	131.8%	(42.1%)
Interest earned - outstanding debtors	70 000	70 000	19 050	27.2%	20 536	29.3%	24 059	34.4%	63 646	90.9%	13 776	83.1%	74.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	530	530	10	1.9%	(105)	(19.8%)	32	6.1%	(63)	(11.8%)	101	56.0%	(68.1%)
Licences and permits	3 400	3 400	-	-	-	-	-	-	-	-	665	28.6%	(100.0%)
Agency services	6 000	6 000	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	515 319	515 319	210 895	40.9%	-	-	165 615	32.1%	376 510	73.1%	190 858	81.6%	(13.2%)
Other own revenue	37 320	37 320	3 572	9.6%	3 012	8.1%	3 695	9.9%	10 278	27.5%	3 400	38.6%	8.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 582 851	1 582 851	341 819	21.6%	318 944	20.1%	389 096	24.6%	1 049 859	66.3%	360 367	62.2%	8.0%
Employee related costs	370 680	370 680	92 631	25.0%	96 075	25.9%	94 412	25.5%	283 118	76.4%	86 303	75.8%	9.4%
Remuneration of councillors	29 000	29 000	5 896	20.3%	6 520	22.5%	6 528	22.5%	18 944	65.3%	6 537	67.7%	(.1%)
Debt impairment	201 000	201 000	(4 743)	(2.4%)	-	-	-	-	(4 743)	(2.4%)	-	-	-
Depreciation and asset impairment	87 370	87 370	-	-	30	-	-	-	30	-	-	-	-
Finance charges	10 000	10 000	27 492	274.9%	9 264	92.6%	37 562	375.6%	74 317	743.2%	42 215	747.2%	(11.0%)
Bulk purchases	515 000	515 000	123 478	24.0%	90 505	17.6%	168 711	32.8%	382 695	74.3%	111 312	63.4%	51.6%
Other Materials	80 943	80 943	18 140	22.4%	33 397	41.3%	17 249	21.3%	68 786	85.0%	15 829	55.8%	9.0%
Contracted services	146 250	146 250	51 785	35.4%	54 442	37.2%	41 560	28.4%	147 787	101.1%	38 029	135.8%	9.3%
Transfers and grants	25 000	25 000	1 480	5.9%	1 280	5.1%	784	3.1%	3 544	14.2%	9 840	45.6%	(92.0%)
Other expenditure	117 608	117 608	25 660	21.8%	27 430	23.3%	22 290	19.0%	75 381	64.1%	50 302	80.5%	(55.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	11 149	11 149	149 921		(94 935)		35 774		90 760		94 224		
Transfers recognised - capital	255 211	255 211	-	-	-	-	-	-	-	-	-	.3%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	266 360	266 360	149 921		(94 935)		35 774		90 760		94 224		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	266 360	266 360	149 921		(94 935)		35 774		90 760		94 224		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	266 360	266 360	149 921		(94 935)		35 774		90 760		94 224		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	266 360	266 360	149 921		(94 935)		35 774		90 760		94 224		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	255 211	255 211	32 413	12.7%	90 695	35.5%	72 889	28.6%	195 997	76.8%	73 345	42.6%	(.6%)
National Government	255 211	255 211	31 940	12.5%	90 457	35.4%	72 447	28.4%	194 843	76.3%	71 930	43.0%	.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	255 211	255 211	31 940	12.5%	90 457	35.4%	72 447	28.4%	194 843	76.3%	71 930	42.8%	.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	473	-	238	-	443	-	1 153	-	1 414	37.6%	(68.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	255 211	255 211	32 413	12.7%	90 695	35.5%	72 889	28.6%	195 997	76.8%	73 345	42.6%	(.6%)
Governance and Administration	-	-	473	-	238	-	429	-	1 139	-	416	47.6%	3.1%
Executive & Council	-	-	78	-	11	-	43	-	131	-	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	20	-	-	-	20	-	404	56.6%	(100.0%)
Corporate Services	-	-	395	-	206	-	386	-	988	-	12	29.2%	3 124.0%
Community and Public Safety	7 500	7 500	694	9.3%	925	12.3%	466	6.2%	2 085	27.8%	5 749	47.8%	(91.9%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	694	-	925	-	466	-	2 085	-	5 749	124.8%	(91.9%)
Public Safety	7 500	7 500	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	121 519	121 519	23 840	19.6%	38 131	31.4%	32 716	26.9%	94 687	77.9%	41 824	49.3%	(21.8%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	121 519	121 519	23 840	19.6%	38 131	31.4%	32 716	26.9%	94 687	77.9%	41 824	49.2%	(21.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	126 192	126 192	7 405	5.9%	51 401	40.7%	39 278	31.1%	98 084	77.7%	25 356	35.6%	54.9%
Electricity	13 304	13 304	858	6.5%	4 294	32.3%	4 969	37.4%	10 121	76.1%	4 729	33.5%	5.1%
Water	74 388	74 388	795	1.1%	37 170	50.0%	26 955	36.2%	64 920	87.3%	16 559	35.5%	62.8%
Waste Water Management	38 500	38 500	5 752	14.9%	9 937	25.8%	7 354	19.1%	23 043	59.9%	4 069	38.0%	80.7%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	1 647 922	1 647 922	559 097	33.9%	477 097	29.0%	437 214	26.5%	1 473 408	89.4%	527 832	91.9%	(17.2%)
Property rates, penalties and collection charges	233 599	233 599	36 875	15.8%	33 327	14.3%	41 115	17.6%	111 317	47.7%	49 069	52.3%	(16.2%)
Service charges	537 522	537 522	142 908	26.6%	135 815	25.3%	193 326	36.0%	472 050	87.8%	184 034	96.5%	5.0%
Other revenue	28 671	28 671	75 394	263.0%	26 065	90.9%	9 178	32.0%	110 637	385.9%	17 376	377.1%	(47.2%)
Government - operating	515 319	515 319	212 906	41.3%	166 310	32.3%	129 002	25.0%	508 218	98.6%	121 235	98.0%	6.4%
Government - capital	255 211	255 211	88 250	34.6%	112 623	44.1%	63 138	24.7%	264 011	103.4%	152 898	97.1%	(58.7%)
Interest	77 600	77 600	2 764	3.6%	2 958	3.8%	1 454	1.9%	7 176	9.2%	3 220	16.7%	(54.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 319 481)	(1 319 481)	(541 298)	41.0%	(354 912)	26.9%	(390 908)	29.6%	(1 287 118)	97.5%	(289 580)	90.5%	35.0%
Suppliers and employees	(1 309 481)	(1 309 481)	(512 326)	39.1%	(353 632)	27.0%	(390 124)	29.8%	(1 256 083)	95.9%	(271 028)	89.0%	43.9%
Finance charges	(10 000)	(10 000)	(27 492)	274.9%	-	-	-	-	(27 492)	274.9%	(8 712)	412.2%	(100.0%)
Transfers and grants	-	-	(1 480)	-	(1 280)	-	(784)	-	(3 544)	-	(9 840)	49.7%	(92.0%)
Net Cash from/(used) Operating Activities	328 441	328 441	17 799	5.4%	122 185	37.2%	46 306	14.1%	186 290	56.7%	238 252	96.5%	(80.6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(255 211)	(255 211)	(32 413)	12.7%	(90 695)	35.5%	(72 889)	28.6%	(195 997)	76.8%	(73 345)	42.6%	(.6%)
Capital assets	(255 211)	(255 211)	(32 413)	12.7%	(90 695)	35.5%	(72 889)	28.6%	(195 997)	76.8%	(73 345)	42.6%	(.6%)
Net Cash from/(used) Investing Activities	(255 211)	(255 211)	(32 413)	12.7%	(90 695)	35.5%	(72 889)	28.6%	(195 997)	76.8%	(73 345)	52.6%	(.6%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	73 230	73 230	(14 613)	(20.0%)	31 491	43.0%	(26 584)	(36.3%)	(9 706)	(13.3%)	164 907	192.0%	(116.1%)
Cash/cash equivalents at the year begin:	17 136	17 136	77 959	454.9%	63 346	369.7%	94 837	553.4%	77 959	454.9%	66 683	134.7%	42.2%
Cash/cash equivalents at the year end:	90 367	90 367	63 346	70.1%	94 837	104.9%	68 253	75.5%	68 253	75.5%	231 590	184.2%	(70.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	16 835	4.9%	12 371	3.6%	12 921	3.8%	302 244	87.8%	344 372	23.6%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	35 067	18.3%	17 161	8.9%	7 930	4.1%	131 966	68.7%	192 124	13.2%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	22 553	4.5%	15 481	3.1%	13 718	2.7%	449 192	89.7%	500 944	34.4%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 435	5.3%	3 493	3.4%	3 141	3.0%	91 399	88.3%	103 468	7.1%	-	-	-
Receivables from Exchange Transactions - Waste Management	3 677	3.9%	3 067	3.2%	1 921	2.0%	86 000	90.8%	94 664	6.5%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14 776	6.7%	6 254	2.8%	8 452	3.8%	192 070	86.7%	221 552	15.2%	-	-	-
Total By Income Source	98 343	6.7%	57 827	4.0%	48 083	3.3%	1 252 870	86.0%	1 457 123	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	4 087	10.0%	3 938	9.7%	6 423	15.8%	26 313	64.6%	40 761	2.8%	-	-	-
Commercial	38 723	14.1%	19 947	7.2%	11 120	4.0%	205 431	74.6%	275 220	18.9%	-	-	-
Households	52 557	4.6%	32 457	2.9%	29 139	2.6%	1 021 618	89.9%	1 135 770	77.9%	-	-	-
Other	2 977	55.4%	1 485	27.7%	1 402	26.1%	(492)	(9.2%)	5 372	.4%	-	-	-
Total By Customer Group	98 343	6.7%	57 827	4.0%	48 083	3.3%	1 252 870	86.0%	1 457 123	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	2 779	31.9%	5 939	68.1%	-	-	-	-	8 719	7.8%
Bulk Water	7 788	9.6%	7 572	9.3%	444	.5%	65 423	80.5%	81 227	72.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 540	65.0%	3 900	17.4%	3 927	17.6%	-	-	22 367	19.9%
Auditor-General	52	35.6%	-	-	-	-	94	64.4%	145	.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	25 159	22.4%	17 412	15.5%	4 371	3.9%	65 516	58.3%	112 458	100.0%

Contact Details

Municipal Manager	Mr ME Manaka (Acting)	012 318 9500
Financial Manager	Mr Siza Rikhotso (Acting)	012 318 9224

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RUSTENBURG (NW373)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	4 056 902	4 319 679	962 462	23.7%	969 950	23.9%	906 167	21.0%	2 838 579	65.7%	727 076	63.5%	24.6%
Property rates	300 115	300 115	74 117	24.7%	74 314	24.8%	81 327	27.1%	229 758	76.6%	69 720	73.9%	16.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2 072 510	2 264 868	561 338	27.1%	557 547	26.9%	463 768	20.5%	1 582 654	69.9%	391 700	67.7%	18.4%
Service charges - water revenue	484 254	484 054	77 634	16.0%	86 297	17.8%	89 160	18.4%	253 091	52.3%	82 789	68.0%	7.7%
Service charges - sanitation revenue	250 835	271 828	46 909	18.7%	43 813	17.5%	46 301	17.0%	137 023	50.4%	40 064	76.1%	15.6%
Service charges - refuse revenue	113 160	113 160	28 865	25.5%	25 383	22.4%	27 601	24.4%	81 849	72.3%	25 724	74.3%	7.3%
Service charges - other	295	225	2	.7%	129	43.6%	13	5.8%	144	64.0%	11	16.6%	16.6%
Rental of facilities and equipment	8 884	10 082	2 839	31.9%	2 348	26.4%	2 277	22.6%	7 464	74.0%	2 271	72.2%	.3%
Interest earned - external investments	35 241	15 193	2 987	8.5%	1 941	5.5%	1 273	8.4%	6 201	40.8%	4 932	56.3%	(74.2%)
Interest earned - outstanding debtors	139 244	196 047	46 501	33.4%	48 567	34.9%	37 282	19.0%	132 350	67.5%	39 490	72.7%	(5.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	9 062	1 614	554	6.1%	385	4.3%	1 060	65.7%	2 000	123.9%	1 266	43.7%	(16.2%)
Licences and permits	10 856	8 591	2 311	21.3%	2 682	24.7%	1 731	20.1%	6 723	78.3%	2 460	76.9%	(29.6%)
Agency services	19 277	19 277	6 935	36.0%	1 023	5.3%	(9 001)	(46.7%)	(1 042)	(5.4%)	2 548	61.5%	(453.2%)
Transfers recognised - operational	583 768	609 026	97 826	16.8%	78 370	13.4%	145 673	23.9%	321 869	52.8%	57 870	43.2%	151.7%
Other own revenue	24 400	24 241	13 511	55.4%	46 492	190.5%	16 266	67.1%	76 270	314.6%	4 396	16.7%	270.0%
Gains on disposal of PPE	5 000	1 358	132	2.6%	660	13.2%	1 434	105.6%	2 226	164.0%	1 834	29.4%	(21.8%)
Operating Expenditure	3 886 035	4 296 346	840 589	21.6%	760 903	19.6%	1 156 961	26.9%	2 758 453	64.2%	531 869	68.2%	117.5%
Employee related costs	577 889	580 038	142 701	24.7%	138 582	24.0%	139 220	24.0%	420 503	72.5%	143 949	77.6%	(3.3%)
Remuneration of councillors	30 722	30 837	7 111	23.1%	8 187	26.6%	8 044	26.1%	23 342	75.7%	7 988	72.9%	.7%
Debt impairment	386 643	386 643	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	415 968	415 977	5 793	1.4%	4 372	1.1%	268 421	64.5%	278 586	67.0%	11 389	21.8%	2 256.8%
Finance charges	52 721	61 822	7 704	14.6%	26 482	50.2%	7 098	11.5%	41 284	66.8%	5 267	74.2%	34.8%
Bulk purchases	1 769 272	2 082 000	602 773	34.1%	459 028	25.9%	609 142	29.3%	1 670 943	80.3%	256 657	89.6%	137.3%
Other Materials	131 712	168 388	7 469	5.7%	32 134	24.4%	19 925	11.8%	59 527	35.4%	31 297	74.3%	(36.3%)
Contracted services	208 411	313 749	22 115	10.6%	43 300	20.8%	39 805	12.7%	105 220	33.5%	30 934	36.1%	28.7%
Transfers and grants	24 779	-	924	3.7%	-	-	-	-	924	-	-	-	-
Other expenditure	287 917	256 891	43 997	15.3%	48 819	17.0%	65 307	25.4%	158 124	61.6%	44 389	71.0%	47.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	170 867	23 333	121 873		209 047		(250 795)		80 125		195 206		
Transfers recognised - capital	398 874	429 529	-	-	-	-	396	.1%	396	.1%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	569 741	452 862	121 873		209 047		(250 398)		80 522		195 206		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	569 741	452 862	121 873		209 047		(250 398)		80 522		195 206		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	569 741	452 862	121 873		209 047		(250 398)		80 522		195 206		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	569 741	452 862	121 873		209 047		(250 398)		80 522		195 206		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	486 874	646 252	98 237	20.2%	119 884	24.6%	93 933	14.5%	312 055	48.3%	182 804	33.5%	(48.6%)
National Government	397 342	495 926	83 818	21.1%	81 096	20.4%	65 780	13.3%	230 694	46.5%	172 535	44.2%	(61.9%)
Provincial Government	1 532	2 582	-	-	122	8.0%	186	7.2%	308	11.9%	87	56.6%	113.3%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	398 874	498 508	83 818	21.0%	81 218	20.4%	65 966	13.2%	231 002	46.3%	172 623	44.2%	(61.8%)
Borrowing	-	76 944	-	-	5 559	-	15 969	20.8%	21 528	28.0%	10 181	26.8%	56.8%
Internally generated funds	19 000	1 800	729	3.8%	202	1.1%	39	2.2%	970	53.9%	-	-	(100.0%)
Public contributions and donations	69 000	69 000	13 690	19.8%	32 906	47.7%	11 959	17.3%	58 555	84.9%	-	-	(100.0%)
Capital Expenditure Standard Classification	486 874	646 252	98 237	20.2%	119 884	24.6%	93 933	14.5%	312 055	48.3%	182 804	33.5%	(48.6%)
Governance and Administration	18 465	21 000	729	3.9%	1 393	7.5%	497	2.4%	2 619	12.5%	61	38.4%	712.9%
Executive & Council	7 465	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	19 200	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	11 000	1 800	729	6.6%	1 393	12.7%	497	27.6%	2 619	145.5%	61	38.4%	712.9%
Community and Public Safety	9 391	34 126	10 988	117.0%	8 452	90.0%	2 800	8.2%	22 240	65.2%	1 416	28.0%	97.7%
Community & Social Services	1 532	2 702	-	-	122	8.0%	186	6.9%	308	11.4%	87	16.4%	113.3%
Sport And Recreation	7 859	7 866	6 516	82.9%	1 094	13.9%	1 396	17.7%	9 005	114.5%	1 329	13.4%	5.0%
Public Safety	-	23 558	4 473	-	7 236	-	1 218	5.2%	12 927	54.9%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	305 002	335 282	66 875	21.9%	70 956	23.3%	62 528	18.6%	200 359	59.8%	139 062	43.2%	(55.0%)
Planning and Development	-	40	-	-	-	-	-	-	-	-	652	69.8%	(100.0%)
Road Transport	305 002	335 242	66 875	21.9%	70 956	23.3%	62 528	18.7%	200 359	59.8%	138 410	43.2%	(54.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	144 016	255 845	19 645	13.6%	39 084	27.1%	28 109	11.0%	86 837	33.9%	42 265	17.0%	(33.5%)
Electricity	21 800	53 386	2 370	10.9%	5 890	27.0%	15 969	29.9%	24 229	45.4%	28 842	51.0%	(44.6%)
Water	53 216	128 884	2 784	5.2%	-	-	181	.1%	2 965	2.3%	3 263	3.4%	(94.5%)
Waste Water Management	69 000	71 279	13 690	19.8%	33 194	48.1%	11 959	16.8%	58 843	82.6%	7 851	9.9%	52.3%
Waste Management	-	2 295	800	-	-	-	-	-	800	34.9%	2 308	52.2%	(100.0%)
Other	10 000	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	4 037 459	4 723 292	934 399	23.1%	1 212 193	30.0%	1 188 397	25.2%	3 334 989	70.6%	998 970	70.1%	19.0%
Property rates, penalties and collection charges	275 556	275 556	55 939	20.3%	86 085	31.2%	86 242	31.3%	228 266	82.8%	52 639	66.6%	63.8%
Service charges	2 671 542	3 134 135	599 051	22.4%	857 092	32.1%	631 092	20.1%	2 087 235	66.6%	453 586	59.1%	39.1%
Other revenue	72 478	63 805	15 729	21.7%	11 275	15.6%	2 030	3.2%	29 033	45.5%	12 941	65.2%	(84.3%)
Government - operating	583 768	609 026	131 592	22.5%	87 523	15.0%	133 149	21.9%	352 263	57.8%	57 870	43.2%	130.1%
Government - capital	398 874	429 529	82 600	20.7%	119 710	30.0%	297 330	69.2%	499 640	116.3%	377 512	121.6%	(21.2%)
Interest	35 241	211 241	49 488	140.4%	50 508	143.3%	38 555	18.3%	138 551	65.6%	44 422	375.7%	(13.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 083 424)	(3 493 726)	(822 209)	26.7%	(742 171)	24.1%	(878 732)	25.2%	(2 443 113)	69.9%	(506 156)	69.9%	73.6%
Suppliers and employees	(3 005 924)	(3 412 155)	(819 081)	27.2%	(720 246)	24.0%	(875 697)	25.7%	(2 415 024)	70.8%	(505 526)	70.9%	73.2%
Finance charges	(52 721)	(61 822)	(2 689)	5.1%	(21 316)	40.4%	(2 513)	4.1%	(26 518)	42.9%	-	45.9%	(100.0%)
Transfers and grants	(24 779)	(19 749)	(439)	1.8%	(610)	2.5%	(523)	2.6%	(1 572)	8.0%	(630)	8.1%	(17.0%)
Net Cash from/(used) Operating Activities	954 035	1 229 566	112 190	11.8%	470 021	49.3%	309 665	25.2%	891 876	72.5%	492 814	70.5%	(37.2%)
Cash Flow from Investing Activities													
Receipts	93 000	3 435	132	.1%	660	.7%	1 434	41.7%	2 226	64.8%	1 834	8.3%	(21.8%)
Proceeds on disposal of PPE	93 000	1 358	132	.1%	660	.7%	1 434	105.6%	2 226	164.0%	1 834	8.3%	(21.8%)
Decrease in non-current debtors	-	2 078	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(486 873)	(646 252)	(98 237)	20.2%	(119 884)	24.6%	(81 975)	12.7%	(300 096)	46.4%	(182 804)	47.3%	(55.2%)
Capital assets	(486 873)	(646 252)	(98 237)	20.2%	(119 884)	24.6%	(81 975)	12.7%	(300 096)	46.4%	(182 804)	47.3%	(55.2%)
Net Cash from/(used) Investing Activities	(393 873)	(642 817)	(98 105)	24.9%	(119 225)	30.3%	(80 540)	12.5%	(297 869)	46.3%	(180 970)	52.3%	(55.5%)
Cash Flow from Financing Activities													
Receipts	2 078	-	-	-	-	-	137	-	137	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 078	-	-	-	-	-	137	-	137	-	-	-	(100.0%)
Payments	(52 721)	(52 721)	(4 002)	7.6%	(33 590)	63.7%	(4 002)	7.6%	(41 595)	78.9%	(4 002)	72.9%	-
Repayment of borrowing	(52 721)	(52 721)	(4 002)	7.6%	(33 590)	63.7%	(4 002)	7.6%	(41 595)	78.9%	(4 002)	72.9%	-
Net Cash from/(used) Financing Activities	(50 643)	(52 721)	(4 002)	7.9%	(33 590)	66.3%	(3 865)	7.3%	(41 458)	78.6%	(4 002)	75.5%	(3.4%)
Net Increase/(Decrease) in cash held	509 519	534 028	10 083	2.0%	317 206	62.3%	225 259	42.2%	552 549	103.5%	307 841	134.8%	(26.8%)
Cash/cash equivalents at the year begin:	593 693	601 374	593 693	100.0%	603 776	101.7%	920 982	153.1%	593 693	98.7%	469 566	128.6%	96.1%
Cash/cash equivalents at the year end:	1 103 212	1 135 402	603 776	54.7%	920 982	83.5%	1 146 242	101.0%	1 146 242	101.0%	777 407	130.9%	47.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	35 068	3.6%	21 199	2.2%	19 194	2.0%	887 482	92.2%	962 943	29.1%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	203 918	31.1%	127 920	19.5%	34 549	5.3%	289 816	44.2%	656 203	19.9%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	20 826	8.9%	7 905	3.4%	6 070	2.6%	200 420	85.2%	235 221	7.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 519	3.7%	6 500	2.6%	5 277	2.1%	232 971	91.6%	254 267	7.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	9 067	3.1%	6 019	2.0%	5 124	1.7%	275 140	93.2%	295 350	8.9%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	10	100.0%	10	-	-	-	-
Interest on Arrear Debtor Accounts	17 240	2.1%	16 791	2.0%	15 667	1.9%	790 328	94.1%	840 026	25.4%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(7 203)	(11.7%)	389	.6%	914	1.5%	67 620	109.6%	61 720	1.9%	-	-	-
Total By Income Source	288 435	8.7%	186 723	5.6%	86 794	2.6%	2 743 788	83.0%	3 305 740	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	17 479	22.9%	2 587	3.4%	1 747	2.3%	54 676	71.5%	76 488	2.3%	-	-	-
Commercial	177 988	38.3%	119 630	25.7%	29 092	6.3%	138 094	29.7%	464 805	14.1%	-	-	-
Households	76 190	2.9%	56 385	2.2%	50 162	1.9%	2 412 615	93.0%	2 595 352	78.5%	-	-	-
Other	16 778	9.9%	8 121	4.8%	5 794	3.4%	138 402	81.8%	169 095	5.1%	-	-	-
Total By Customer Group	288 435	8.7%	186 723	5.6%	86 794	2.6%	2 743 788	83.0%	3 305 740	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	46 432	45.6%	10 014	9.8%	3 584	3.5%	41 695	41.0%	101 724	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	46 432	45.6%	10 014	9.8%	3 584	3.5%	41 695	41.0%	101 724	100.0%

Contact Details

Municipal Manager	Mr Gordon Molokwane	014 590 3551
Financial Manager	Mr Paul Malatsi	014 590 3129

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: KGETLENGRIVIER (NW374)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	163 590	163 590	7 608 462	4 650.9%	(7 395 645)	(4 520.8%)	776 268	474.5%	989 085	604.6%	23 738	99.5%	3 170.2%
Property rates	7 146	7 146	1 904	26.6%	2 679	37.5%	1 909	26.7%	6 491	90.8%	1 275	68.3%	49.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	41 656	41 656	15 855	38.1%	180 698	433.8%	(3 196)	(7.7%)	193 358	464.2%	3 133	118.3%	(202.0%)
Service charges - water revenue	9 099	9 099	7 552 053	82 999.5%	(7 622 221)	(83 770.7%)	736 210	8 091.2%	666 042	7 320.0%	719	41.2%	102 254.2%
Service charges - sanitation revenue	4 105	4 105	1 200	29.2%	1 211	29.5%	902	22.0%	3 314	80.7%	565	50.9%	59.7%
Service charges - refuse revenue	2 051	2 051	803	39.1%	731	35.7%	549	26.8%	2 083	101.5%	306	55.8%	79.1%
Service charges - other	-	-	1	-	10	-	9	-	20	-	3	-	158.0%
Rental of facilities and equipment	140	140	3	2.4%	11	7.8%	3	2.4%	18	12.5%	6	13.1%	(41.3%)
Interest earned - external investments	628	628	31	5.0%	(27)	(4.3%)	6	1.0%	11	1.7%	25	30.1%	(76.1%)
Interest earned - outstanding debtors	3 927	3 927	2 296	58.5%	5 137	130.8%	3 635	92.6%	11 067	281.9%	2 032	138.0%	78.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 393	3 393	193	5.7%	1 315	38.8%	378	11.1%	1 887	55.6%	529	27.7%	(28.5%)
Licences and permits	11 649	11 649	734	6.3%	1 326	11.4%	1 556	13.4%	3 616	31.0%	213	18.4%	630.0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	69 241	69 241	33 283	48.1%	26 865	38.8%	16 986	24.5%	77 134	111.4%	1 122	89.3%	1 413.8%
Other own revenue	5 763	5 763	105	1.8%	6 619	114.9%	17 321	300.6%	24 045	417.3%	13 809	1 058.1%	25.4%
Gains on disposal of PPE	4 792	4 792	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	158 060	158 060	47 815	30.3%	12 693	8.0%	22 537	14.3%	83 044	52.5%	32 818	81.3%	(31.3%)
Employee related costs	43 322	43 322	11 347	26.2%	4 355	10.1%	12 985	30.0%	28 687	66.2%	7 283	73.2%	78.3%
Remuneration of councillors	4 810	4 810	1 083	22.5%	411	8.5%	1 154	24.0%	2 647	55.0%	782	52.5%	47.6%
Debt impairment	5 540	5 540	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	23 349	23 349	-	-	-	-	-	-	-	-	-	-	-
Finance charges	500	500	94	18.9%	48	9.7%	-	-	143	28.6%	-	-	-
Bulk purchases	26 524	26 524	9 779	36.9%	2 994	11.3%	6 156	23.2%	18 929	71.4%	8 706	183.7%	(29.3%)
Other Materials	54	54	-	-	-	-	61	112.0%	61	112.0%	-	-	(100.0%)
Contracted services	6 768	6 768	3 200	47.3%	2 100	31.0%	-	-	5 301	78.3%	2 509	84.9%	(100.0%)
Transfers and grants	25 856	25 856	44	.2%	-	-	86	.3%	130	.5%	96	.4%	(10.4%)
Other expenditure	21 337	21 337	22 268	104.4%	2 784	13.0%	2 095	9.8%	27 147	127.2%	13 442	190.8%	(84.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 530	5 530	7 560 647		(7 408 338)		753 731		906 040		(9 080)		
Transfers recognised - capital	-	-	10 900	-	8 673	-	3 342	-	22 915	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	5 530	5 530	7 571 547		(7 399 665)		757 073		928 955		(9 080)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	5 530	5 530	7 571 547		(7 399 665)		757 073		928 955		(9 080)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	5 530	5 530	7 571 547		(7 399 665)		757 073		928 955		(9 080)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5 530	5 530	7 571 547		(7 399 665)		757 073		928 955		(9 080)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	34 769	34 769	9 795	28.2%	10 407	29.9%	3 181	9.1%	23 383	67.3%	5 914	61.4%	(46.2%)
National Government	31 269	31 269	6 746	21.6%	10 228	32.7%	3 008	9.6%	19 983	63.9%	5 728	70.8%	(47.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 269	31 269	6 746	21.6%	10 228	32.7%	3 008	9.6%	19 983	63.9%	5 728	70.8%	(47.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 500	3 500	3 048	87.1%	179	5.1%	173	4.9%	3 400	97.2%	186	24.7%	(6.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	34 769	34 769	9 795	28.2%	10 407	29.9%	3 181	9.1%	23 383	67.3%	5 914	61.4%	(46.2%)
Governance and Administration	3 500	3 500	1 376	39.3%	25	.7%	23	.7%	1 424	40.7%	186	24.7%	(87.6%)
Executive & Council	3 500	3 500	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	1 376	-	25	-	23	-	1 424	-	186	-	(87.6%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 969	17 969	7 778	43.3%	5 879	32.7%	3 158	17.6%	16 815	93.6%	5 728	120.3%	(44.9%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	17 969	17 969	7 778	43.3%	5 879	32.7%	3 158	17.6%	16 815	93.6%	5 728	120.3%	(44.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	13 300	13 300	642	4.8%	4 503	33.9%	-	-	5 145	38.7%	-	8.6%	-
Electricity	3 800	3 800	360	9.5%	605	15.9%	-	-	966	25.4%	-	-	-
Water	9 500	9 500	282	3.0%	950	10.0%	-	-	1 232	13.0%	-	-	-
Waste Water Management	-	-	-	-	2 947	-	-	-	2 947	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	170 683	170 683	57 923	33.9%	50 978	29.9%	47 427	27.8%	156 328	91.6%	49 944	96.1%	(5.0%)
Property rates, penalties and collection charges	6 117	6 117	917	15.0%	1 126	18.4%	2 117	34.6%	4 160	68.0%	966	64.7%	119.2%
Service charges	45 573	45 573	5 811	12.8%	4 609	10.1%	6 015	13.2%	16 436	36.1%	7 936	53.2%	(24.2%)
Other revenue	14 156	14 156	7 223	51.0%	9 454	66.8%	16 982	120.0%	33 659	237.8%	15 167	127.4%	12.0%
Government - operating	69 241	69 241	32 783	47.3%	26 865	38.8%	16 927	24.4%	76 575	110.6%	16 933	117.5%	-
Government - capital	32 415	32 415	10 900	33.6%	8 673	26.8%	3 342	10.3%	22 915	70.7%	8 659	91.7%	(61.4%)
Interest	3 181	3 181	289	9.1%	251	7.9%	2 043	64.2%	2 583	81.2%	284	185.3%	620.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(140 462)	(140 462)	(56 160)	40.0%	(37 003)	26.3%	(50 108)	35.7%	(143 271)	102.0%	(39 217)	103.9%	27.8%
Suppliers and employees	(139 962)	(139 962)	(56 066)	40.1%	(36 916)	26.4%	(49 919)	35.7%	(142 901)	102.1%	(39 217)	104.2%	27.3%
Finance charges	(500)	(500)	(94)	18.9%	(86)	17.3%	(189)	37.8%	(370)	74.0%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	30 221	30 221	1 763	5.8%	13 975	46.2%	(2 681)	(8.9%)	13 057	43.2%	10 726	65.2%	(125.0%)
Cash Flow from Investing Activities													
Receipts	4 792	4 792	-	-	287	6.0%	-	-	287	6.0%	-	-	-
Proceeds on disposal of PPE	4 792	4 792	-	-	287	6.0%	-	-	287	6.0%	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(34 769)	(34 769)	(6 746)	19.4%	(9 278)	26.7%	(3 193)	9.2%	(19 218)	55.3%	(5 728)	58.3%	(44.3%)
Capital assets	(34 769)	(34 769)	(6 746)	19.4%	(9 278)	26.7%	(3 193)	9.2%	(19 218)	55.3%	(5 728)	58.3%	(44.3%)
Net Cash from/(used) Investing Activities	(29 977)	(29 977)	(6 746)	22.5%	(8 991)	30.0%	(3 193)	10.7%	(18 931)	63.2%	(5 728)	64.5%	(44.3%)
Cash Flow from Financing Activities													
Receipts	2 470	2 470	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 470	2 470	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	2 470	2 470	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 714	2 714	(4 984)	(183.6%)	4 984	183.6%	(5 874)	(216.4%)	(5 874)	(216.4%)	4 999	67.4%	(217.5%)
Cash/cash equivalents at the year begin:	5 227	5 227	1 608	30.8%	(3 376)	(64.6%)	1 608	30.8%	1 608	30.8%	2 355	-	(31.7%)
Cash/cash equivalents at the year end:	7 941	7 941	(3 376)	(42.5%)	1 608	20.2%	(4 267)	(53.7%)	(4 267)	(53.7%)	7 353	93.0%	(158.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	754	2.4%	109	.3%	196	.6%	30 977	96.7%	32 037	21.8%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	874	5.2%	474	2.8%	931	5.5%	14 580	86.5%	16 858	11.4%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 020	8.9%	499	4.4%	459	4.0%	9 456	82.7%	11 434	7.8%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	469	3.5%	233	1.7%	218	1.6%	12 534	93.2%	13 454	9.1%	-	-	-
Receivables from Exchange Transactions - Waste Management	301	3.7%	146	1.8%	140	1.7%	7 518	92.8%	8 106	5.5%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(5)	(5.5%)	-	-	-	-	101	105.5%	96	.1%	-	-	-
Interest on Arrear Debtor Accounts	2 335	4.1%	1 232	2.1%	1 213	2.1%	52 777	91.7%	57 558	39.1%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 109)	(53.2%)	137	1.8%	207	2.7%	11 494	148.7%	7 728	5.2%	50	.7%	-
Total By Income Source	1 639	1.1%	2 830	1.9%	3 364	2.3%	139 437	94.7%	147 270	100.0%	50	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(1 262)	(63.5%)	159	8.0%	135	6.8%	2 957	148.7%	1 989	1.4%	-	-	-
Commercial	307	2.7%	322	2.8%	215	1.9%	10 618	92.6%	11 462	7.8%	3	-	-
Households	3 886	3.1%	2 052	1.6%	2 706	2.1%	118 256	93.2%	126 900	86.2%	-	-	-
Other	(1 292)	(18.7%)	298	4.3%	308	4.5%	7 605	109.9%	6 919	4.7%	47	.7%	-
Total By Customer Group	1 639	1.1%	2 830	1.9%	3 364	2.3%	139 437	94.7%	147 270	100.0%	50	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	(22)	(.1%)	151	.4%	321	.8%	40 818	98.9%	41 268	51.0%
Bulk Water	61	1.4%	61	1.4%	-	-	4 366	97.3%	4 487	5.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 147	8.4%	317	2.3%	27	.2%	12 183	89.1%	13 675	16.9%
Auditor-General	-	-	-	-	823	3.8%	20 646	96.2%	21 469	26.5%
Other	-	-	-	-	-	-	-	-	-	-
Total	1 186	1.5%	528	.7%	1 171	1.4%	78 013	96.4%	80 899	100.0%

Contact Details

Municipal Manager	Mr Thabo Ben Mothogoane(Acting)	014 543 2004
Financial Manager	Mr Sipho Ngwenya(Acting)	014 543 2004

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MOSES KOTANE (NW375)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	654 040	654 040	208 395	31.9%	184 530	28.2%	71 632	11.0%	464 557	71.0%	145 639	81.9%	(50.8%)
Property rates	91 274	91 274	27 416	30.0%	25 811	28.3%	27 052	29.6%	80 278	88.0%	22 052	74.2%	22.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	103 921	103 921	24 813	23.9%	26 318	25.3%	25 671	24.7%	76 802	73.9%	25 177	62.3%	2.0%
Service charges - sanitation revenue	2 910	2 910	895	30.7%	730	25.1%	736	25.3%	2 361	81.1%	645	67.8%	14.2%
Service charges - refuse revenue	7 288	7 288	2 069	28.4%	2 069	28.4%	1 984	27.2%	6 122	84.0%	1 654	19.1%	19.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	2	-	-	-	0	-	2	-	-	-	(100.0%)
Interest earned - external investments	9 500	9 500	2 785	29.3%	1 637	17.2%	2 243	23.6%	6 665	70.2%	1 977	70.8%	13.4%
Interest earned - outstanding debtors	34 000	34 000	11 131	32.7%	12 007	35.3%	13 709	40.3%	36 848	108.4%	11 415	79.8%	20.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 000	3 000	-	-	-	-	-	-	-	-	1 611	53.7%	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	354 468	354 468	138 860	39.2%	115 789	32.7%	-	-	254 649	71.8%	80 643	95.8%	(100.0%)
Other own revenue	47 679	47 679	424	.9%	170	.4%	236	.5%	830	1.7%	464	76.1%	(49.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	762 028	762 028	161 131	21.1%	171 648	22.5%	161 248	21.2%	494 027	64.8%	142 668	65.0%	13.0%
Employee related costs	191 559	191 559	38 825	20.3%	40 329	21.1%	40 053	20.9%	119 207	62.2%	37 722	71.7%	6.2%
Remuneration of councillors	24 509	24 509	5 245	21.4%	5 243	21.4%	7 010	28.6%	17 498	71.4%	6 001	74.1%	16.8%
Debt impairment	73 622	73 622	18 406	25.0%	18 406	25.0%	18 406	25.0%	55 217	75.0%	19 169	72.4%	(4.0%)
Depreciation and asset impairment	119 051	119 051	29 763	25.0%	29 763	25.0%	29 763	25.0%	89 288	75.0%	6 700	75.5%	344.2%
Finance charges	6 606	6 606	-	-	2 996	45.3%	241	3.6%	3 236	49.0%	164	40.0%	46.8%
Bulk purchases	60 000	60 000	9 945	16.6%	17 826	29.7%	13 345	22.2%	41 116	68.5%	17 272	63.1%	(22.7%)
Other Materials	56 127	56 127	6 899	12.3%	14 099	25.1%	11 280	20.1%	32 278	57.5%	9 599	47.8%	17.5%
Contracted services	37 700	37 700	9 819	26.0%	10 291	27.3%	7 223	19.2%	27 333	72.5%	7 526	61.8%	(4.0%)
Transfers and grants	51 070	51 070	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	141 784	141 784	42 230	29.8%	32 696	23.1%	33 928	23.9%	108 854	76.8%	38 513	74.1%	(11.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(107 987)	(107 987)	47 264		12 882		(89 616)		(29 470)		2 971		
Transfers recognised - capital	185 873	185 873	-	-	-	-	-	-	-	-	400	.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	77 885	77 885	47 264		12 882		(89 616)		(29 470)		3 371		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	77 885	77 885	47 264		12 882		(89 616)		(29 470)		3 371		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	77 885	77 885	47 264		12 882		(89 616)		(29 470)		3 371		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	77 885	77 885	47 264		12 882		(89 616)		(29 470)		3 371		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	185 872	185 872	12 186	6.6%	62 873	33.8%	18 639	10.0%	93 698	50.4%	44 993	49.3%	(58.6%)
National Government	155 272	155 272	9 914	6.4%	26 938	17.3%	18 367	11.8%	55 219	35.6%	26 845	52.2%	(31.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	155 272	155 272	9 914	6.4%	26 938	17.3%	18 367	11.8%	55 219	35.6%	26 845	52.2%	(31.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	1	-	(100.0%)
Internally generated funds	30 600	30 600	2 272	7.4%	35 935	117.4%	272	.9%	38 479	125.7%	18 147	43.9%	(98.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	185 872	185 872	12 186	6.6%	62 873	33.8%	18 639	10.0%	93 698	50.4%	44 993	49.3%	(58.6%)
Governance and Administration	2 300	2 300	2 055	89.3%	35 894	1 560.6%	1 646	71.6%	39 595	1 721.5%	9 798	137.0%	(83.2%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	300	300	317	105.7%	-	-	-	-	317	105.7%	-	-	-
Corporate Services	2 000	2 000	1 738	86.9%	35 894	1 794.7%	1 646	82.3%	39 278	1 963.9%	9 798	138.8%	(83.2%)
Community and Public Safety	13 800	13 800	-	-	5 900	42.8%	1 399	10.1%	7 299	52.9%	2 283	48.6%	(38.8%)
Community & Social Services	13 600	13 600	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	200	200	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	5 900	-	1 399	-	7 299	-	2 283	-	(38.8%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	50 449	50 449	6 580	13.0%	8 326	16.5%	9 889	19.6%	24 796	49.1%	21 749	49.8%	(54.5%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	50 449	50 449	6 580	13.0%	8 326	16.5%	9 889	19.6%	24 796	49.1%	21 749	49.8%	(54.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	119 323	119 323	3 551	3.0%	12 752	10.7%	5 706	4.8%	22 008	18.4%	11 163	27.8%	(48.9%)
Electricity	8 214	8 214	1 570	19.1%	-	-	-	-	1 570	19.1%	-	-	-
Water	83 609	83 609	88	.1%	2 850	3.4%	1 253	1.5%	4 191	5.0%	10 552	29.9%	(88.1%)
Waste Water Management	27 500	27 500	1 113	4.0%	9 613	35.0%	4 453	16.2%	15 179	55.2%	611	37.4%	628.8%
Waste Management	-	-	780	-	289	-	-	-	1 069	-	-	70.9%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	735 691	735 691	199 107	27.1%	228 000	31.0%	163 425	22.2%	590 533	80.3%	222 274	101.8%	(26.5%)
Property rates, penalties and collection charges	86 638	86 638	6 137	7.1%	11 372	13.1%	10 361	12.0%	27 870	32.2%	59 395	119.7%	(82.6%)
Service charges	118 718	118 718	9 805	8.3%	16 672	14.0%	16 156	13.6%	42 633	35.9%	14 623	57.6%	10.5%
Other revenue	4 510	4 510	3 711	82.3%	16 500	365.9%	3 024	67.1%	23 235	515.2%	13 183	2 429.2%	(77.1%)
Government - operating	354 468	354 468	152 752	43.1%	115 789	32.7%	85 054	24.0%	353 595	99.8%	84 636	97.1%	.5%
Government - capital	155 273	155 273	26 701	17.2%	66 032	42.5%	46 883	30.2%	139 616	89.9%	48 461	97.7%	(3.3%)
Interest	16 085	16 085	1	-	1 636	10.2%	1 947	12.1%	3 584	22.3%	1 977	25.9%	(1.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(564 105)	(564 105)	(168 479)	29.9%	(93 420)	16.6%	(127 721)	22.6%	(389 620)	69.1%	(122 270)	77.6%	4.5%
Suppliers and employees	(557 499)	(557 499)	(168 479)	30.2%	(90 424)	16.2%	(127 721)	22.9%	(386 624)	69.3%	(122 106)	78.2%	4.6%
Finance charges	(6 606)	(6 606)	-	-	(2 996)	45.3%	-	-	(2 996)	45.3%	(164)	40.0%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	171 586	171 586	30 629	17.9%	134 580	78.4%	35 704	20.8%	200 913	117.1%	100 005	179.1%	(64.3%)
Cash Flow from Investing Activities													
Receipts	30 600	30 600	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	30 600	30 600	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(185 873)	(185 873)	(11 390)	6.1%	(62 873)	33.8%	(18 639)	10.0%	(92 902)	50.0%	(44 993)	49.3%	(58.6%)
Capital assets	(185 873)	(185 873)	(11 390)	6.1%	(62 873)	33.8%	(18 639)	10.0%	(92 902)	50.0%	(44 993)	49.3%	(58.6%)
Net Cash from/(used) Investing Activities	(155 273)	(155 273)	(11 390)	7.3%	(62 873)	40.5%	(18 639)	12.0%	(92 902)	59.8%	(44 993)	78.5%	(58.6%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(9 029)	(9 029)	(801)	8.9%	(3 045)	33.7%	(1 504)	16.7%	(5 350)	59.3%	(1 471)	73.2%	2.3%
Repayment of borrowing	(9 029)	(9 029)	(801)	8.9%	(3 045)	33.7%	(1 504)	16.7%	(5 350)	59.3%	(1 471)	73.2%	2.3%
Net Cash from/(used) Financing Activities	(9 029)	(9 029)	(801)	8.9%	(3 045)	33.7%	(1 504)	16.7%	(5 350)	59.3%	(1 471)	73.2%	2.3%
Net Increase/(Decrease) in cash held	7 284	7 284	18 437	253.1%	68 662	942.6%	15 561	213.6%	102 661	1 409.3%	53 541	1 841.7%	(70.9%)
Cash/cash equivalents at the year begin:	85 483	85 483	108 011	126.4%	126 449	147.9%	195 111	228.2%	108 011	126.4%	195 808	100.0%	(.4%)
Cash/cash equivalents at the year end:	92 767	92 767	126 449	136.3%	195 111	210.3%	210 672	227.1%	210 672	227.1%	249 348	264.2%	(15.5%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - I Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	10 526	4.5%	9 674	4.1%	8 252	3.5%	204 827	87.8%	233 279	39.6%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 863	5.7%	7 156	4.6%	6 031	3.9%	132 437	85.7%	154 487	26.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	193	3.6%	239	4.4%	100	1.9%	4 853	90.1%	5 386	.9%	-	-	-
Receivables from Exchange Transactions - Waste Management	651	2.0%	720	2.2%	720	2.2%	31 176	93.7%	33 267	5.6%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 688	3.6%	4 572	3.5%	4 412	3.3%	118 116	89.6%	131 787	22.4%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	1	-	-	-	31 183	100.0%	31 184	5.3%	-	-	-
Total By Income Source	24 920	4.2%	22 361	3.8%	19 515	3.3%	522 593	88.7%	589 389	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	7 378	5.4%	7 684	5.6%	7 108	5.2%	115 039	83.8%	137 209	23.3%	-	-	-
Commercial	8 113	6.2%	4 912	3.8%	2 215	1.7%	115 672	88.4%	130 911	22.2%	-	-	-
Households	9 365	2.9%	9 703	3.0%	10 116	3.2%	289 546	90.8%	318 730	54.1%	-	-	-
Other	64	2.5%	62	2.5%	76	3.0%	2 336	92.0%	2 539	.4%	-	-	-
Total By Customer Group	24 920	4.2%	22 361	3.8%	19 515	3.3%	522 593	88.7%	589 389	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 661	29.2%	248	2.0%	2 368	18.9%	6 277	50.0%	12 553	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3 661	29.2%	248	2.0%	2 368	18.9%	6 277	50.0%	12 553	100.0%

Contact Details

Municipal Manager	Mr P P Shikwane (acting)	014 555 1307
Financial Manager	Ms Olga Ndlovu	014 555 1332

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: BOJANALA PLATINUM (DC37)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	315 050	323 376	128 365	40.7%	103 795	32.9%	75 977	23.5%	308 137	95.3%	75 961	100.5%	-
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	1 000	1 100	410	41.0%	17	1.7%	139	12.6%	565	51.4%	703	159.8%	(80.3%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	313 650	321 606	127 865	40.8%	103 718	33.1%	75 802	23.6%	307 385	95.6%	74 303	99.9%	2.0%
Other own revenue	400	670	91	22.7%	60	14.9%	36	5.4%	187	27.9%	954	868.6%	(96.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	298 800	307 218	81 449	27.3%	71 897	24.1%	53 800	17.5%	207 145	67.4%	77 573	78.6%	(30.6%)
Employee related costs	161 677	156 139	38 312	23.7%	38 627	23.9%	25 889	16.6%	102 828	65.9%	36 436	75.6%	(28.9%)
Remuneration of councillors	17 137	17 127	3 841	22.4%	4 119	24.0%	2 877	16.8%	10 837	63.3%	4 684	74.9%	(38.6%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 000	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	250	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	1 600	2 370	659	41.2%	319	20.0%	451	19.1%	1 430	60.3%	216	64.9%	109.0%
Contracted services	17 036	65 111	17 214	101.0%	10 935	64.2%	13 216	20.3%	41 365	63.5%	22 589	96.6%	(41.5%)
Transfers and grants	24 802	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	71 298	66 471	21 422	30.0%	17 896	25.1%	11 366	17.1%	50 684	76.3%	13 648	65.1%	(16.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	16 250	16 158	46 917		31 898		22 177		100 992		(1 612)		
Transfers recognised - capital	-	-	-	-	1 894	-	-	-	1 894	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	16 250	16 158	46 917		33 791		22 177		102 885		(1 612)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	16 250	16 158	46 917		33 791		22 177		102 885		(1 612)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	16 250	16 158	46 917		33 791		22 177		102 885		(1 612)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	16 250	16 158	46 917		33 791		22 177		102 885		(1 612)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	2 157	2 234	645	29.9%	48	2.2%	223	10.0%	917	41.0%	3 179	131.3%	(93.0%)
National Government	-	2 234	645	-	48	-	223	10.0%	917	41.0%	3 179	-	(93.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	2 234	645	-	48	-	223	10.0%	917	41.0%	3 179	-	(93.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 157	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	2 157	2 234	645	29.9%	48	2.2%	223	10.0%	917	41.0%	3 179	131.3%	(93.0%)
Governance and Administration	2 050	2 127	572	27.9%	48	2.4%	223	10.5%	843	39.6%	3 179	136.0%	(93.0%)
Executive & Council	1 000	1 000	542	54.2%	48	4.8%	223	22.3%	813	81.3%	-	93.7%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 050	1 127	30	2.9%	-	-	-	-	30	2.7%	3 179	145.9%	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	107	107	73	68.4%	-	-	-	-	73	68.7%	-	-	-
Planning and Development	107	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	107	73	-	-	-	-	-	73	68.7%	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	315 250	323 326	128 365	40.7%	105 688	33.5%	78 481	24.3%	312 535	96.7%	79 145	101.7%	(.8%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	400	400	91	22.7%	60	14.9%	74	18.5%	224	56.1%	954	868.6%	(92.3%)
Government - operating	313 650	321 726	127 865	40.8%	105 612	33.7%	78 269	24.3%	311 746	96.9%	74 303	100.8%	5.3%
Government - capital	-	-	-	-	-	-	-	-	-	-	3 184	131.4%	(100.0%)
Interest	1 200	1 200	410	34.1%	17	1.4%	139	11.6%	565	47.1%	703	159.8%	(80.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(294 995)	(319 710)	(80 938)	27.4%	(71 897)	24.4%	(79 082)	24.7%	(231 916)	72.5%	(77 573)	78.8%	1.9%
Suppliers and employees	(291 746)	(316 710)	(80 938)	27.7%	(71 897)	24.6%	(79 082)	25.0%	(231 916)	73.2%	(77 573)	79.0%	1.9%
Finance charges	(249)	-	-	-	-	-	-	-	-	-	-	3.3%	-
Transfers and grants	(3 000)	(3 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	20 255	3 616	47 428	234.2%	33 791	166.8%	(600)	(16.6%)	80 619	2 229.5%	1 572	2 491.4%	(138.2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 156)	(2 234)	(645)	29.9%	(48)	2.2%	(223)	10.0%	(917)	41.0%	(3 184)	131.4%	(93.0%)
Capital assets	(2 156)	(2 234)	(645)	29.9%	(48)	2.2%	(223)	10.0%	(917)	41.0%	(3 184)	131.4%	(93.0%)
Net Cash from/(used) Investing Activities	(2 156)	(2 234)	(645)	29.9%	(48)	2.2%	(223)	10.0%	(917)	41.0%	(3 184)	131.4%	(93.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	18 099	1 382	46 783	258.5%	33 743	186.4%	(823)	(59.6%)	79 703	5 767.2%	(1 612)	751 126.0%	(48.9%)
Cash/cash equivalents at the year begin:	304	3 984	2 580	848.5%	49 362	16 237.6%	83 106	2 086.1%	2 580	64.8%	74 250	126.4%	11.9%
Cash/cash equivalents at the year end:	18 403	5 366	49 362	268.2%	83 106	451.6%	82 282	1 533.5%	82 282	1 533.5%	72 638	1 819.3%	13.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 151	100.0%	-	-	-	-	-	-	1 151	100.0%
Total	1 151	100.0%	-	-	-	-	-	-	1 151	100.0%

Contact Details

Municipal Manager	Mr Masego Jansen	014 590 4502
Financial Manager	Ms Masego Jansen	014 590 4501

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RATLOU (NW381)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	119 948	119 948	61 661	51.4%	36 354	30.3%	25 815	21.5%	123 829	103.2%	31 313	63.9%	(17.6%)
Property rates	11 691	11 691	16 402	140.3%	-	-	-	-	16 402	140.3%	-	14.4%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 748	2 748	394	14.3%	402	14.6%	143	5.2%	939	34.2%	370	70.9%	(61.2%)
Interest earned - external investments	1 600	1 600	1 303	81.4%	1 017	63.5%	253	15.8%	2 572	160.8%	409	95.1%	(38.2%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	10	10	20	203.0%	11	111.9%	12	122.0%	44	436.9%	10	-	21.4%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	103 729	103 729	42 568	41.0%	34 834	33.6%	25 268	24.4%	102 670	99.0%	25 896	97.5%	(2.4%)
Other own revenue	170	170	974	573.0%	89	52.6%	139	81.8%	1 203	707.4%	4 629	16.7%	(97.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	114 677	114 677	31 315	27.3%	34 498	30.1%	28 802	25.1%	94 615	82.5%	26 189	56.8%	10.0%
Employee related costs	53 866	53 866	12 951	24.0%	16 119	29.9%	13 493	25.0%	42 563	79.0%	11 589	64.7%	16.4%
Remuneration of councillors	10 058	10 058	2 017	20.0%	2 158	21.5%	2 476	24.6%	6 651	66.1%	2 525	73.3%	(1.9%)
Debt impairment	3 744	3 744	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 200	8 200	-	-	-	-	-	-	-	-	-	-	-
Finance charges	2 697	2 697	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	5 130	5 130	6 167	120.2%	2 844	55.4%	1 430	27.9%	10 442	203.5%	1 210	56.6%	18.2%
Contracted services	6 075	6 075	1 356	22.3%	1 536	25.3%	1 897	31.2%	4 789	78.8%	1 481	55.0%	28.1%
Transfers and grants	4 750	4 750	2 128	44.8%	837	17.6%	739	15.6%	3 705	78.0%	309	43.1%	138.9%
Other expenditure	20 157	20 157	6 696	33.2%	11 003	54.6%	8 767	43.5%	26 466	131.3%	9 076	62.0%	(3.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 271	5 271	30 346		1 855		(2 987)		29 214		5 124		
Transfers recognised - capital	41 199	41 199	15 690	38.1%	22 369	54.3%	20 000	48.5%	58 059	140.9%	8 837	102.1%	126.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	46 470	46 470	46 036		24 224		17 013		87 273		13 961		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	46 470	46 470	46 036		24 224		17 013		87 273		13 961		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	46 470	46 470	46 036		24 224		17 013		87 273		13 961		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	46 470	46 470	46 036		24 224		17 013		87 273		13 961		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	45 279	45 279	17 465	38.6%	15 910	35.1%	4 101	9.1%	37 477	82.8%	3 885	50.6%	5.6%
National Government	41 199	41 199	17 022	41.3%	13 693	33.2%	3 365	8.2%	34 079	82.7%	2 928	97.1%	14.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	42 199	42 199	17 022	40.3%	13 693	32.4%	3 365	8.0%	34 079	80.8%	2 928	95.3%	14.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 080	3 080	444	14.4%	1 683	54.6%	736	23.9%	2 863	93.0%	957	82.2%	(23.0%)
Public contributions and donations	-	-	-	-	535	-	-	-	535	-	-	-	-
Capital Expenditure Standard Classification	45 279	45 279	17 465	38.6%	15 910	35.1%	4 101	9.1%	37 477	82.8%	8 639	56.3%	(52.5%)
Governance and Administration	1 430	1 430	186	13.0%	-	-	-	-	186	13.0%	-	74.9%	-
Executive & Council	480	480	186	38.8%	-	-	-	-	186	38.8%	-	-	-
Budget & Treasury Office	50	50	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	900	900	-	-	-	-	-	-	-	-	-	97.9%	-
Community and Public Safety	960	960	-	-	-	-	-	-	-	-	241	123.9%	(100.0%)
Community & Social Services	960	960	-	-	-	-	-	-	-	-	241	123.9%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	42 889	42 889	17 279	40.3%	15 910	37.1%	4 101	9.6%	37 291	86.9%	8 398	52.7%	(51.2%)
Planning and Development	42 889	42 889	17 279	40.3%	15 910	37.1%	4 101	9.6%	37 291	86.9%	8 398	52.7%	(51.2%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	158 955	158 955	63 121	39.7%	60 310	37.9%	51 551	32.4%	174 982	110.1%	40 124	100.2%	28.5%
Property rates, penalties and collection charges	9 500	9 500	2 163	22.8%	1 809	19.0%	4 647	48.9%	8 619	90.7%	113	2.3%	4 015.0%
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	2 927	2 927	1 397	47.7%	579	19.8%	795	27.1%	2 771	94.6%	4 869	168.5%	(83.7%)
Government - operating	101 869	101 869	42 568	41.8%	34 834	34.2%	25 106	24.6%	102 508	100.6%	25 896	97.4%	(3.1%)
Government - capital	43 059	43 059	15 690	36.4%	22 369	51.9%	20 000	46.4%	58 059	134.8%	8 837	104.0%	126.3%
Interest	1 600	1 600	1 303	81.4%	719	44.9%	1 004	62.7%	3 025	189.0%	409	95.1%	145.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(104 165)	(104 165)	(32 988)	31.7%	(36 408)	35.0%	(30 656)	29.4%	(100 051)	96.1%	(28 044)	132.8%	9.3%
Suppliers and employees	(96 719)	(96 719)	(30 627)	31.7%	(34 596)	35.8%	(29 247)	30.2%	(94 470)	97.7%	(28 017)	134.8%	4.4%
Finance charges	(2 697)	(2 697)	(630)	23.4%	(860)	31.9%	(659)	24.4%	(2 150)	79.7%	(28)	93.0%	2 263.8%
Transfers and grants	(4 750)	(4 750)	(1 730)	36.4%	(952)	20.0%	(749)	15.8%	(3 431)	72.2%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	54 790	54 790	30 133	55.0%	23 903	43.6%	20 895	38.1%	74 931	136.8%	12 080	60.7%	73.0%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(27 585)	(27 585)	(17 930)	65.0%	(15 698)	56.9%	(3 911)	14.2%	(37 538)	136.1%	(8 674)	58.4%	(54.9%)
Capital assets	(27 585)	(27 585)	(17 930)	65.0%	(15 698)	56.9%	(3 911)	14.2%	(37 538)	136.1%	(8 674)	58.4%	(54.9%)
Net Cash from/(used) Investing Activities	(27 585)	(27 585)	(17 930)	65.0%	(15 698)	56.9%	(3 911)	14.2%	(37 538)	136.1%	(8 674)	58.6%	(54.9%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(17 694)	(17 694)	(7 574)	42.8%	(7 078)	40.0%	(3 659)	20.7%	(18 311)	103.5%	-	-	(100.0%)
Repayment of borrowing	(17 694)	(17 694)	(7 574)	42.8%	(7 078)	40.0%	(3 659)	20.7%	(18 311)	103.5%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(17 694)	(17 694)	(7 574)	42.8%	(7 078)	40.0%	(3 659)	20.7%	(18 311)	103.5%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	9 511	9 511	4 629	48.7%	1 127	11.8%	13 326	140.1%	19 082	200.6%	3 406	23.5%	291.3%
Cash/cash equivalents at the year begin:	24 500	24 500	58 729	239.7%	63 358	258.6%	64 485	263.2%	58 729	239.7%	39 308	108.2%	64.0%
Cash/cash equivalents at the year end:	34 011	34 011	63 358	186.3%	64 485	189.6%	77 811	228.8%	77 811	228.8%	42 714	52.0%	82.2%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(112)	(.3%)	-	-	-	-	44 581	100.3%	44 470	94.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(116)	(4.5%)	59	2.3%	60	2.3%	2 567	99.9%	2 570	5.5%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	(228)	(.5%)	59	.1%	60	.1%	47 149	100.2%	47 040	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(36)	(.1%)	36	.1%	38	.1%	43 839	99.9%	43 877	93.3%	-	-	-
Commercial	(200)	(6.7%)	20	.7%	20	.7%	3 160	105.4%	3 000	6.4%	-	-	-
Households	8	4.9%	2	1.4%	2	1.4%	150	92.3%	163	.3%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	(228)	(.5%)	59	.1%	60	.1%	47 149	100.2%	47 040	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0	(3.5%)	-	-	-	-	(9)	103.5%	(9)	(15.8%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(18)	(28.4%)	-	-	(16)	(25.8%)	99	154.1%	64	115.8%
Total	(18)	(32.3%)	-	-	(16)	(29.8%)	90	162.1%	55	100.0%

Contact Details

Municipal Manager	Glen Lekomanyane	018 330 7000
Financial Manager	Patience Leburu	018 330 7036

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: TSWAING (NW382)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	166 195	166 195	55 458	33.4%	20 447	12.3%	10 561	6.4%	86 466	52.0%	53 934	82.2%	(80.4%)
Property rates	14 050	14 050	4 859	34.6%	4 881	34.7%	3 095	22.0%	12 834	91.3%	4 247	77.5%	(27.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	38 760	38 760	4 734	12.2%	7 524	19.4%	3 441	8.9%	15 699	40.5%	9 373	62.0%	(63.3%)
Service charges - water revenue	5 701	5 701	1 281	22.5%	963	16.9%	584	10.2%	2 829	49.6%	1 124	55.3%	(48.1%)
Service charges - sanitation revenue	6 462	6 462	2 208	34.2%	2 228	34.5%	1 485	23.0%	5 921	91.6%	1 965	75.9%	(24.4%)
Service charges - refuse revenue	8 219	8 219	2 200	26.8%	2 201	26.8%	1 436	17.5%	5 838	71.0%	2 069	75.6%	(30.6%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	507	507	59	11.6%	93	18.3%	201	39.7%	353	69.5%	84	52.3%	139.8%
Interest earned - external investments	30	30	-	-	44	147.4%	2	6.9%	47	154.3%	4	1.5%	(51.3%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	85	85	44	51.8%	1	1.2%	1	1.5%	46	54.5%	1	12.3%	(13.7%)
Licences and permits	1 408	1 408	-	-	-	-	107	7.6%	107	7.6%	0	-	42 439.7%
Agency services	-	-	0	-	0	-	98	-	98	-	-	-	(100.0%)
Transfers recognised - operational	89 027	89 027	38 389	43.1%	2 343	2.6%	-	-	40 732	45.8%	34 964	97.3%	(100.0%)
Other own revenue	1 945	1 945	1 685	86.6%	169	8.7%	110	5.7%	1 964	101.0%	101	35.9%	8.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	167 041	167 041	23 297	13.9%	38 869	23.3%	18 309	11.0%	80 475	48.2%	42 529	64.1%	(57.0%)
Employee related costs	72 021	72 021	17 103	23.7%	15 472	21.5%	11 440	15.9%	44 014	61.1%	16 536	72.1%	(30.8%)
Remuneration of councillors	9 457	9 457	1 975	20.9%	2 505	26.5%	1 584	16.8%	6 064	64.1%	2 132	72.4%	(25.7%)
Debt impairment	5 095	5 095	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	11 859	11 859	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	34 298	34 298	40	.1%	13 985	40.8%	95	.3%	14 120	41.2%	16 008	97.5%	(99.4%)
Other Materials	7 647	7 647	743	9.7%	649	8.5%	530	6.9%	1 921	25.1%	747	41.6%	(29.1%)
Contracted services	4 760	4 760	537	11.3%	727	15.3%	577	12.1%	1 840	38.7%	304	19.7%	89.5%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	21 903	21 903	2 900	13.2%	5 532	25.3%	4 083	18.6%	12 515	57.1%	6 801	62.8%	(40.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(846)	(846)	32 161		(18 422)		(7 748)		5 992		11 405		
Transfers recognised - capital	30 739	30 739	9 268	30.1%	6 751	22.0%	1 540	5.0%	17 558	57.1%	12 282	98.6%	(87.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	29 893	29 893	41 429		(11 671)		(6 208)		23 550		23 686		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	29 893	29 893	41 429		(11 671)		(6 208)		23 550		23 686		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	29 893	29 893	41 429		(11 671)		(6 208)		23 550		23 686		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	29 893	29 893	41 429		(11 671)		(6 208)		23 550		23 686		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	29 739	29 739	11 410	38.4%	7 484	25.2%	1 540	5.2%	20 434	68.7%	11 247	72.7%	(86.3%)
National Government	28 439	28 439	8 289	29.1%	6 843	24.1%	1 540	5.4%	16 671	58.6%	11 247	77.3%	(86.3%)
Provincial Government	1 300	1 300	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 739	29 739	8 289	27.9%	6 843	23.0%	1 540	5.2%	16 671	56.1%	11 247	73.9%	(86.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	3 121	-	641	-	-	-	3 763	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	29 739	29 739	11 410	38.4%	7 484	25.2%	1 540	5.2%	20 434	68.7%	11 247	72.7%	(86.3%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 300	1 300	1 379	106.1%	-	-	624	48.0%	2 004	154.1%	4 005	85.3%	(84.4%)
Community & Social Services	1 300	1 300	1 379	106.1%	-	-	624	48.0%	2 004	154.1%	4 005	85.3%	(84.4%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	26 939	26 939	9 531	35.4%	6 843	25.4%	385	1.4%	16 758	62.2%	7 242	62.9%	(94.7%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	26 939	26 939	9 531	35.4%	6 843	25.4%	385	1.4%	16 758	62.2%	7 242	40.2%	(94.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 500	1 500	500	33.3%	641	42.7%	531	35.4%	1 672	111.5%	-	-	(100.0%)
Electricity	1 500	1 500	500	33.3%	641	42.7%	531	35.4%	1 672	111.5%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	174 491	174 491	65 293	37.4%	40 602	23.3%	8 644	5.0%	114 539	65.6%	57 748	97.5%	(85.0%)
Property rates, penalties and collection charges	7 728	7 728	898	11.6%	892	11.5%	1 073	13.9%	2 863	37.0%	885	39.6%	21.2%
Service charges	43 021	43 021	9 963	23.2%	7 401	17.2%	4 840	11.3%	22 205	51.6%	11 020	104.9%	(56.1%)
Other revenue	3 946	3 946	1 397	35.4%	4 290	108.7%	1 803	45.7%	7 490	189.8%	1 261	251.5%	43.0%
Government - operating	89 027	89 027	38 056	42.7%	18 330	20.6%	398	.4%	56 784	63.8%	35 264	96.6%	(98.9%)
Government - capital	30 739	30 739	14 898	48.5%	9 640	31.4%	500	1.6%	25 038	81.5%	9 316	83.2%	(94.6%)
Interest	30	30	65	215.8%	45	148.1%	30	99.3%	140	463.2%	2	87.9%	1 403.2%
Dividends	-	-	15	-	4	-	-	-	20	-	-	-	-
Payments	(146 786)	(146 786)	(54 206)	36.9%	(25 998)	17.7%	(15 413)	10.5%	(95 618)	65.1%	(40 075)	88.2%	(61.5%)
Suppliers and employees	(146 786)	(146 786)	(54 127)	36.9%	(25 964)	17.7%	(15 413)	10.5%	(95 504)	65.1%	(40 075)	88.2%	(61.5%)
Finance charges	-	-	(79)	-	(35)	-	-	-	(114)	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	27 705	27 705	11 086	40.0%	14 604	52.7%	(6 769)	(24.4%)	18 921	68.3%	17 673	139.4%	(138.3%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(29 739)	(29 739)	(9 773)	32.9%	(7 484)	25.2%	(1 540)	5.2%	(18 796)	63.2%	(8 583)	100.0%	(82.1%)
Capital assets	(29 739)	(29 739)	(9 773)	32.9%	(7 484)	25.2%	(1 540)	5.2%	(18 796)	63.2%	(8 583)	100.0%	(82.1%)
Net Cash from/(used) Investing Activities	(29 739)	(29 739)	(9 773)	32.9%	(7 484)	25.2%	(1 540)	5.2%	(18 796)	63.2%	(8 583)	100.2%	(82.1%)
Cash Flow from Financing Activities													
Receipts	-	-	7	-	6	-	3	-	16	-	14	(259.9%)	(79.7%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	7	-	6	-	3	-	16	-	14	(259.9%)	(79.7%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	7	-	6	-	3	-	16	-	14	(259.9%)	(79.7%)
Net Increase/(Decrease) in cash held	(2 034)	(2 034)	1 321	(64.9%)	7 126	(350.3%)	(8 306)	408.3%	141	(6.9%)	9 103	(731.9%)	(191.2%)
Cash/cash equivalents at the year begin:	(7 526)	(7 526)	1 335	(17.7%)	2 656	(35.3%)	9 781	(130.0%)	1 335	(17.7%)	1 508	(10.3%)	548.4%
Cash/cash equivalents at the year end:	(9 560)	(9 560)	2 656	(27.8%)	9 781	(102.3%)	1 475	(15.4%)	1 475	(15.4%)	10 612	(141.0%)	(86.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr D.H Moate	053 948 0900
Financial Manager	Ms Masego Kwenamore	053 948 0900

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAFIKENG (NW383)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	613 136	613 136	204 038	33.3%	159 185	26.0%	77 323	12.6%	440 546	71.9%	152 631	84.2%	(49.3%)
Property rates	159 253	159 253	44 169	27.7%	49 737	31.2%	32 086	20.1%	125 993	79.1%	38 916	84.9%	(17.6%)
Property rates - penalties and collection charges	30 060	30 060	2 645	8.8%	7 892	26.3%	7 590	25.3%	18 127	60.3%	6 371	61.3%	19.1%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	82 036	82 036	27 108	33.0%	20 512	25.0%	22 615	27.6%	70 235	85.6%	24 548	97.1%	(7.9%)
Service charges - sanitation revenue	36 328	36 328	(55)	(.2%)	2 084	5.7%	(2 268)	(6.2%)	(239)	(.7%)	6 776	84.9%	(133.5%)
Service charges - refuse revenue	28 958	28 958	8 112	28.0%	7 077	24.4%	5 674	19.6%	20 863	72.0%	7 996	81.9%	(29.0%)
Service charges - other	5 617	5 617	(190)	(3.4%)	(1 174)	(20.9%)	(77)	(1.4%)	(1 441)	(25.7%)	-	-	(100.0%)
Rental of facilities and equipment	11 382	11 382	1 241	10.9%	1 167	10.3%	838	7.4%	3 246	28.5%	1 167	66.4%	(28.2%)
Interest earned - external investments	2 625	2 625	5 058	192.7%	24	.9%	15	.6%	5 096	194.1%	252	57.0%	(94.1%)
Interest earned - outstanding debtors	22 365	22 365	2 807	12.5%	8 573	38.3%	11 478	51.3%	22 857	102.2%	7 786	81.6%	47.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	8 903	8 903	252	2.8%	182	2.0%	54	.6%	488	5.5%	113	49.5%	(52.4%)
Licences and permits	3 485	3 485	-	-	-	-	-	-	-	-	355	74.4%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	205 672	205 672	111 275	54.1%	61 115	29.7%	1 102	.5%	173 492	84.4%	57 672	86.5%	(98.1%)
Other own revenue	13 953	13 953	1 617	11.6%	1 995	14.3%	(1 784)	(12.8%)	1 828	13.1%	678	74.0%	(363.2%)
Gains on disposal of PPE	2 500	2 500	-	-	-	-	-	-	-	-	-	71.9%	-
Operating Expenditure	638 269	638 269	97 866	15.3%	138 290	21.7%	56 874	8.9%	293 030	45.9%	89 012	44.2%	(36.1%)
Employee related costs	232 165	232 165	76 298	32.9%	62 243	26.8%	36 335	15.7%	174 877	75.3%	50 323	73.2%	(27.8%)
Remuneration of councillors	23 633	23 633	5 702	24.1%	5 579	23.6%	4 784	20.2%	16 066	68.0%	5 780	75.0%	(17.2%)
Debt impairment	74 421	74 421	17	-	-	-	-	-	17	-	-	-	-
Depreciation and asset impairment	91 330	91 330	0	-	-	-	97	.1%	98	.1%	-	-	(100.0%)
Finance charges	3 307	3 307	-	-	794	24.0%	-	-	794	24.0%	(542)	13.6%	(100.0%)
Bulk purchases	72 484	72 484	70	.1%	20 555	28.4%	(1 413)	(1.9%)	19 212	26.5%	10 014	51.7%	(114.1%)
Other Materials	2 753	2 753	-	-	-	-	-	-	-	-	-	-	-
Contracted services	38 882	38 882	15 350	39.5%	46 175	118.8%	15 192	39.1%	76 717	197.3%	1 328	8.9%	1 044.0%
Transfers and grants	-	-	20	-	-	-	0	-	20	-	3 946	37.2%	(100.0%)
Other expenditure	99 294	99 294	409	.4%	2 943	3.0%	1 878	1.9%	5 230	5.3%	18 163	57.6%	(89.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(25 133)	(25 133)	106 172		20 895		20 449		147 516		63 618		
Transfers recognised - capital	70 417	70 417	-	-	39 217	55.7%	-	-	39 217	55.7%	2 184	45.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	45 284	45 284	106 172		60 112		20 449		186 733		65 802		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	45 284	45 284	106 172		60 112		20 449		186 733		65 802		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	45 284	45 284	106 172		60 112		20 449		186 733		65 802		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	45 284	45 284	106 172		60 112		20 449		186 733		65 802		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	127 057	127 057	2 692	2.1%	36 474	28.7%	7 350	5.8%	46 516	36.6%	18 715	62.8%	(60.7%)
National Government	70 417	70 417	2 692	3.8%	28 596	40.6%	5 970	8.5%	37 258	52.9%	6 457	91.2%	(7.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	24	6.8%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	70 417	70 417	2 692	3.8%	28 596	40.6%	5 970	8.5%	37 258	52.9%	6 481	90.7%	(7.9%)
Borrowing	56 640	56 640	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	7 878	-	1 380	-	9 258	-	12 234	1 226.2%	(88.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	127 057	127 057	2 692	2.1%	36 474	28.7%	7 350	5.8%	46 516	36.6%	18 715	62.8%	(60.7%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	1 016	299.8%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	1 016	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	19 364	19 364	-	-	-	-	-	-	-	-	15 248	4 930.3%	(100.0%)
Community & Social Services	19 364	19 364	-	-	-	-	-	-	-	-	24	6.8%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	15 224	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	51 053	51 053	2 692	5.3%	30 839	60.4%	2 496	4.9%	36 027	70.6%	2 450	77.7%	1.9%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	51 053	51 053	2 692	5.3%	30 839	60.4%	2 496	4.9%	36 027	70.6%	2 450	77.7%	1.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	5 635	-	4 854	-	10 489	-	-	-	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	5 635	-	4 854	-	10 489	-	-	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	56 640	56 640	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	606 823	606 823	189 464	31.2%	215 866	35.6%	128 572	21.2%	533 902	88.0%	139 280	90.3%	(7.7%)
Property rates, penalties and collection charges	150 692	150 692	23 662	15.7%	47 715	31.7%	47 586	31.6%	118 963	78.9%	28 963	91.4%	64.3%
Service charges	139 694	139 694	45 079	32.3%	58 309	41.7%	57 799	41.4%	161 186	115.4%	39 812	69.1%	45.2%
Other revenue	37 723	37 723	3 458	9.2%	914	2.4%	10 593	28.1%	14 964	39.7%	2 611	210.8%	305.7%
Government - operating	205 672	205 672	83 099	40.4%	61 115	29.7%	1 102	.5%	145 316	70.7%	57 672	89.1%	(98.1%)
Government - capital	70 417	70 417	31 200	44.3%	39 217	55.7%	-	-	70 417	100.0%	2 184	100.0%	(100.0%)
Interest	2 625	2 625	2 966	113.0%	8 597	327.5%	11 492	437.8%	23 055	878.3%	8 038	760.5%	43.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(472 518)	(472 518)	(64 679)	13.7%	(177 088)	37.5%	(65 125)	13.8%	(306 891)	64.9%	(88 728)	62.9%	(26.6%)
Suppliers and employees	(469 211)	(469 211)	(64 659)	13.8%	(176 294)	37.6%	(62 015)	13.2%	(302 968)	64.6%	(85 323)	60.8%	(27.3%)
Finance charges	(3 307)	(3 307)	-	-	(794)	24.0%	(3 109)	94.0%	(3 903)	118.0%	542	13.6%	(674.0%)
Transfers and grants	-	-	(20)	-	-	-	(0)	-	(20)	-	(3 946)	-	(100.0%)
Net Cash from/(used) Operating Activities	134 305	134 305	124 785	92.9%	38 778	28.9%	63 448	47.2%	227 011	169.0%	50 552	371.3%	25.5%
Cash Flow from Investing Activities													
Receipts	2 500	2 500	-	-	-	-	-	-	-	-	-	71.9%	-
Proceeds on disposal of PPE	2 500	2 500	-	-	-	-	-	-	-	-	-	71.9%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(127 057)	(127 057)	(2 692)	2.1%	(36 474)	28.7%	(7 350)	5.8%	(46 516)	36.6%	(18 715)	62.8%	(60.7%)
Capital assets	(127 057)	(127 057)	(2 692)	2.1%	(36 474)	28.7%	(7 350)	5.8%	(46 516)	36.6%	(18 715)	62.8%	(60.7%)
Net Cash from/(used) Investing Activities	(124 557)	(124 557)	(2 692)	2.2%	(36 474)	29.3%	(7 350)	5.9%	(46 516)	37.3%	(18 715)	62.5%	(60.7%)
Cash Flow from Financing Activities													
Receipts	974	974	3 857	396.1%	238	24.5%	159	16.3%	4 255	436.9%	11 924	1 801.6%	(98.7%)
Short term loans	-	-	2 096	-	-	-	-	-	2 096	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	11 638	-	(100.0%)
Increase (decrease) in consumer deposits	974	974	1 761	180.8%	238	24.5%	159	16.3%	2 159	221.6%	286	134.6%	(44.4%)
Payments	(10 700)	(10 700)	(473)	4.4%	-	-	-	-	(473)	4.4%	(13 651)	130.3%	(100.0%)
Repayment of borrowing	(10 700)	(10 700)	(473)	4.4%	-	-	-	-	(473)	4.4%	(13 651)	130.3%	(100.0%)
Net Cash from/(used) Financing Activities	(9 726)	(9 726)	3 384	(34.8%)	238	(2.4%)	159	(1.6%)	3 781	(38.9%)	(1 726)	27.0%	(109.2%)
Net Increase/(Decrease) in cash held	22	22	125 477	568 283.2%	2 542	11 514.7%	56 257	254 786.1%	184 276	834 584.0%	30 111	(166.9%)	86.8%
Cash/cash equivalents at the year begin:	(81 587)	(81 587)	1 923	(2.4%)	127 400	(156.2%)	129 942	(159.3%)	1 923	(2.4%)	244 783	(25 310.7%)	(46.9%)
Cash/cash equivalents at the year end:	(81 564)	(81 564)	127 400	(156.2%)	129 942	(159.3%)	186 199	(228.3%)	186 199	(228.3%)	274 895	(414.0%)	(32.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	11 095	5.5%	10 014	5.0%	7 113	3.5%	172 848	86.0%	201 070	22.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 432	4.3%	9 682	3.3%	8 521	2.9%	260 881	89.5%	291 515	32.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 840	4.2%	2 166	3.2%	1 929	2.8%	61 121	89.8%	68 056	7.6%	-	-	-
Receivables from Exchange Transactions - Waste Management	2 710	4.0%	2 128	3.1%	1 847	2.7%	61 530	90.2%	68 215	7.6%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 820	78.8%	368	15.9%	72	3.1%	51	2.2%	2 311	.3%	-	-	-
Interest on Arrear Debtor Accounts	5 568	2.1%	5 512	2.1%	5 294	2.0%	246 956	93.8%	263 330	29.5%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 401)	288.0%	1 078	(57.5%)	(22 624)	1 206.1%	25 072	(1 336.6%)	(1 876)	(.2%)	-	-	-
Total By Income Source	31 063	3.5%	30 949	3.5%	2 151	.2%	828 459	92.8%	892 622	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	12 971	3.9%	10 752	3.2%	5 170	1.5%	304 713	91.3%	333 606	37.4%	-	-	-
Commercial	9 968	8.4%	6 133	5.2%	4 726	4.0%	97 523	82.4%	118 351	13.3%	-	-	-
Households	8 123	1.8%	14 064	3.2%	(7 745)	(1.8%)	426 223	96.7%	440 665	49.4%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	31 063	3.5%	30 949	3.5%	2 151	.2%	828 459	92.8%	892 622	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	7 213	3.4%	7 363	3.5%	6 323	3.0%	190 924	90.1%	211 822	82.0%
PAYE deductions	2 087	100.0%	-	-	-	-	-	-	2 087	.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	127	.3%	44 178	99.7%	-	-	13	-	44 317	17.2%
Auditor-General	5	10.7%	40	89.3%	-	-	-	-	45	-
Other	-	-	-	-	-	-	-	-	-	-
Total	9 431	3.7%	51 581	20.0%	6 323	2.4%	190 936	73.9%	258 271	100.0%

Contact Details

Municipal Manager	Mr Thabo Isaac Mokwena	018 389 0212
Financial Manager	Mr Terrance Mathe	018 389 0260

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: DITSOBOTLA (NW384)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	406 246	406 246	129 210	31.8%	129 153	31.8%	64 652	15.9%	323 014	79.5%	85 759	66.1%	(24.6%)
Property rates	52 000	52 000	12 375	23.8%	10 722	20.6%	3 571	6.9%	26 668	51.3%	8 787	27.3%	(59.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	1	-	1	-	-	-	(100.0%)
Service charges - electricity revenue	171 000	171 000	43 920	25.7%	41 933	24.5%	20 221	11.8%	106 074	62.0%	33 096	51.4%	(38.9%)
Service charges - water revenue	43 892	43 892	16 078	36.6%	26 007	59.3%	5 470	12.5%	47 554	108.3%	9 071	69.8%	(39.7%)
Service charges - sanitation revenue	11 497	11 497	7 606	66.2%	8 500	73.9%	5 184	45.1%	21 290	185.2%	2 653	104.3%	95.4%
Service charges - refuse revenue	12 981	12 981	3 504	27.0%	3 211	24.7%	2 295	17.7%	9 011	69.4%	3 010	99.7%	(23.7%)
Service charges - other	-	-	-	-	-	-	59	-	59	-	-	-	(100.0%)
Rental of facilities and equipment	3 748	3 748	872	23.3%	76	2.0%	78	2.1%	1 026	27.4%	596	76.1%	(86.9%)
Interest earned - external investments	1 100	1 100	6	.5%	-	-	-	-	6	.5%	12	1.1%	(100.0%)
Interest earned - outstanding debtors	4 500	4 500	6 500	144.4%	7 088	157.5%	5 002	111.2%	18 589	413.1%	3 823	148.8%	30.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	205	205	31	15.0%	68	33.4%	-	-	99	48.4%	76	53.1%	(100.0%)
Licences and permits	2 149	2 149	162	7.5%	132	6.1%	72	3.4%	366	17.0%	500	59.7%	(85.5%)
Agency services	4 032	4 032	194	4.8%	194	4.8%	25	.6%	414	10.3%	1 022	63.6%	(97.5%)
Transfers recognised - operational	96 792	96 792	37 735	39.0%	30 797	31.8%	22 487	23.2%	91 019	94.0%	22 514	98.1%	(.1%)
Other own revenue	1 350	1 350	228	16.9%	424	31.4%	186	13.7%	838	62.1%	597	71.2%	(68.9%)
Gains on disposal of PPE	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	406 246	406 246	90 242	22.2%	109 559	27.0%	53 645	13.2%	253 445	62.4%	87 518	69.0%	(38.7%)
Employee related costs	156 292	156 292	41 933	26.8%	40 021	25.6%	26 290	16.8%	108 244	69.3%	37 932	77.1%	(30.7%)
Remuneration of councillors	13 700	13 700	2 851	20.8%	2 956	21.6%	1 951	14.2%	7 759	56.6%	2 886	75.6%	(32.4%)
Debt impairment	20 000	20 000	636	3.2%	110	.6%	116	.6%	862	4.3%	-	-	(100.0%)
Depreciation and asset impairment	31 764	31 764	2 665	8.4%	-	-	-	-	2 665	8.4%	-	-	-
Finance charges	870	870	1 848	212.4%	-	-	2 524	290.1%	4 371	502.4%	-	11.0%	(100.0%)
Bulk purchases	123 000	123 000	26 242	21.3%	34 954	28.4%	13 098	10.6%	74 294	60.4%	34 371	97.6%	(61.9%)
Other Materials	18 000	18 000	1 416	7.9%	3 216	17.9%	2 828	15.7%	7 460	41.4%	1 193	69.9%	137.0%
Contracted services	22 600	22 600	8 140	36.0%	11 472	50.8%	3 264	14.4%	22 876	101.2%	5 998	80.6%	(45.6%)
Transfers and grants	320	320	1 638	511.7%	11 691	3 653.5%	1 208	377.4%	14 536	4 542.6%	1 713	85.5%	(29.5%)
Other expenditure	19 700	19 700	2 875	14.6%	5 137	26.1%	2 366	12.0%	10 379	52.7%	3 425	53.0%	(30.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	-	38 968		19 594		11 007		69 569		(1 759)		
Transfers recognised - capital	39 875	39 875	25 855	64.8%	8 799	22.1%	20 221	50.7%	54 875	137.6%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	39 875	39 875	64 823		28 393		31 228		124 444		(1 759)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	39 875	39 875	64 823		28 393		31 228		124 444		(1 759)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	39 875	39 875	64 823		28 393		31 228		124 444		(1 759)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	39 875	39 875	64 823		28 393		31 228		124 444		(1 759)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	39 875	39 875	21 510	53.9%	12 965	32.5%	7 597	19.1%	42 072	105.5%	1 964	40.9%	286.8%
National Government	39 875	39 875	21 510	53.9%	12 965	32.5%	7 597	19.1%	42 072	105.5%	1 964	40.9%	286.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	39 875	39 875	21 510	53.9%	12 965	32.5%	7 597	19.1%	42 072	105.5%	1 964	40.9%	286.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	39 875	39 875	21 510	53.9%	12 965	32.5%	7 597	19.1%	42 072	105.5%	1 964	40.9%	286.8%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 875	34 875	19 119	54.8%	12 965	37.2%	7 347	21.1%	39 431	113.1%	1 611	40.5%	356.1%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	34 875	34 875	19 119	54.8%	12 965	37.2%	7 347	21.1%	39 431	113.1%	1 611	40.5%	356.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	5 000	5 000	2 391	47.8%	-	-	251	5.0%	2 641	52.8%	354	48.4%	(29.1%)
Electricity	5 000	5 000	2 391	47.8%	-	-	251	5.0%	2 641	52.8%	354	48.4%	(29.1%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	396 142	396 142	127 896	32.3%	90 672	22.9%	104 981	26.5%	323 549	81.7%	78 134	54.4%	34.4%
Property rates, penalties and collection charges	33 800	33 800	7 556	22.4%	6 077	18.0%	9 464	28.0%	23 097	68.3%	8 904	47.1%	6.3%
Service charges	188 203	188 203	40 048	21.3%	39 247	20.9%	45 758	24.3%	125 053	66.4%	40 716	38.2%	12.4%
Other revenue	36 872	36 872	4 386	11.9%	895	2.4%	538	1.5%	5 819	15.8%	2 169	125.9%	(75.2%)
Government - operating	96 792	96 792	39 545	40.9%	30 797	31.8%	22 487	23.2%	92 829	95.9%	22 514	100.9%	(.1%)
Government - capital	34 875	34 875	29 855	85.6%	9 799	28.1%	20 221	58.0%	59 875	171.7%	-	-	(100.0%)
Interest	5 600	5 600	6 506	116.2%	3 857	68.9%	6 513	116.3%	16 876	301.3%	3 830	126.9%	70.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(389 482)	(389 482)	(134 461)	34.5%	(83 495)	21.4%	(85 427)	21.9%	(303 383)	77.9%	(83 745)	72.1%	2.0%
Suppliers and employees	(388 292)	(388 292)	(132 824)	34.2%	(81 803)	21.1%	(83 706)	21.6%	(298 333)	76.8%	(82 032)	69.9%	2.0%
Finance charges	(870)	(870)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(320)	(320)	(1 638)	511.7%	(1 691)	528.5%	(1 721)	537.9%	(5 050)	1 578.2%	(1 713)	-	.5%
Net Cash from/(used) Operating Activities	6 660	6 660	(6 565)	(98.6%)	7 178	107.8%	19 554	293.6%	20 166	302.8%	(5 611)	1.7%	(448.5%)
Cash Flow from Investing Activities													
Receipts	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(34 875)	(34 875)	(21 520)	61.7%	(12 035)	34.5%	(7 597)	21.8%	(41 153)	118.0%	-	-	(100.0%)
Capital assets	(34 875)	(34 875)	(21 520)	61.7%	(12 035)	34.5%	(7 597)	21.8%	(41 153)	118.0%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(33 875)	(33 875)	(21 520)	63.5%	(12 035)	35.5%	(7 597)	22.4%	(41 153)	121.5%	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	400	400	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	400	400	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	400	400	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(26 815)	(26 815)	(28 086)	104.7%	(4 858)	18.1%	11 956	(44.6%)	(20 987)	78.3%	(5 611)	1.7%	(313.1%)
Cash/cash equivalents at the year begin:	2 500	2 500	582	23.3%	(27 503)	(1 100.1%)	(32 361)	(1 294.4%)	582	23.3%	7 963	-	(506.4%)
Cash/cash equivalents at the year end:	(24 315)	(24 315)	(27 503)	113.1%	(32 361)	133.1%	(20 405)	83.9%	(20 405)	83.9%	2 352	2.3%	(967.5%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	4 549	3.8%	3 597	3.0%	3 098	2.6%	109 487	90.7%	120 731	34.6%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 125	14.1%	4 471	5.7%	1 670	2.1%	61 728	78.1%	78 995	22.6%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 819	8.2%	2 274	4.9%	1 775	3.8%	38 930	83.2%	46 798	13.4%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 957	6.6%	2 533	5.7%	2 449	5.5%	36 838	82.3%	44 777	12.8%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 202	3.5%	1 107	3.2%	1 019	3.0%	30 985	90.3%	34 313	9.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	125	1.2%	118	1.1%	113	1.1%	10 116	96.6%	10 472	3.0%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	30	.2%	30	.2%	27	.2%	12 785	99.3%	12 871	3.7%	-	-	-
Total By Income Source	23 808	6.8%	14 129	4.0%	10 151	2.9%	300 869	86.2%	348 957	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2 026	3.4%	1 640	2.8%	1 650	2.8%	54 163	91.1%	59 478	17.0%	-	-	-
Commercial	12 391	21.0%	4 765	8.1%	1 866	3.2%	39 878	67.7%	58 900	16.9%	-	-	-
Households	9 391	4.1%	7 724	3.3%	6 636	2.9%	206 829	89.7%	230 579	66.1%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	23 808	6.8%	14 129	4.0%	10 151	2.9%	300 869	86.2%	348 957	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	762	.4%	11 553	6.4%	11 095	6.1%	157 434	87.1%	180 844	83.0%
Bulk Water	338	4.3%	-	-	801	10.2%	6 697	85.5%	7 835	3.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 400	8.2%	7 000	23.9%	-	-	19 850	67.9%	29 251	13.4%
Total	3 501	1.6%	18 553	8.5%	11 896	5.5%	183 980	84.4%	217 930	100.0%

Contact Details

Municipal Manager	Mr Monde Juta	018 633 3800
Financial Manager	Mr Tsie Tsie	018 633 3800

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RAMOTSHERE MOILOA (NW385)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	260 097	260 097	75 967	29.2%	66 284	25.5%	27 016	10.4%	169 267	65.1%	29 454	41.7%	(8.3%)
Property rates	24 700	24 700	3 974	16.1%	4 963	20.1%	4 019	16.3%	12 956	52.5%	5 112	71.7%	(21.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	52 381	52 381	6 978	13.3%	7 741	14.8%	8 391	16.0%	23 110	44.1%	11 639	48.6%	(27.9%)
Service charges - water revenue	7 076	7 076	1 655	23.4%	1 953	27.6%	1 717	24.3%	5 325	75.3%	2 093	49.0%	(17.9%)
Service charges - sanitation revenue	5 781	5 781	1 346	23.3%	673	11.6%	664	11.5%	2 683	46.4%	623	36.7%	6.6%
Service charges - refuse revenue	8 053	8 053	2 016	25.0%	2 057	25.5%	2 067	25.7%	6 141	76.3%	1 884	65.5%	9.7%
Service charges - other	-	-	4 378	-	6 134	-	4 232	-	14 744	-	-	-	(100.0%)
Rental of facilities and equipment	283	283	13	4.6%	7	2.3%	16	5.6%	35	12.5%	21	46.4%	(24.5%)
Interest earned - external investments	152	152	14	9.3%	14	9.3%	53	35.2%	81	53.7%	27	74.9%	94.9%
Interest earned - outstanding debtors	-	-	-	-	9	-	-	-	9	-	24	1.6%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	8 457	8 457	464	5.5%	105	1.2%	77	.9%	646	7.6%	93	10.7%	(16.6%)
Licences and permits	7 369	7 369	305	4.1%	485	6.6%	499	6.8%	1 289	17.5%	783	77.9%	(36.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	133 599	133 599	52 558	39.3%	42 046	31.5%	4 644	3.5%	99 248	74.3%	7 041	34.5%	(34.0%)
Other own revenue	12 247	12 247	2 266	18.5%	97	.8%	635	5.2%	2 998	24.5%	115	6.4%	452.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	293 238	293 238	57 067	19.5%	49 961	17.0%	46 651	15.9%	153 679	52.4%	52 115	55.5%	(10.5%)
Employee related costs	116 377	116 377	30 072	25.8%	30 421	26.1%	28 001	24.1%	88 494	76.0%	28 341	84.1%	(1.2%)
Remuneration of councillors	15 495	15 495	1 762	11.4%	1 892	12.2%	1 891	12.2%	5 545	35.8%	1 930	46.3%	(2.1%)
Debt impairment	17 103	17 103	-	-	-	-	351	2.1%	351	2.1%	-	-	(100.0%)
Depreciation and asset impairment	40 000	40 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 285	1 285	233	18.1%	455	35.4%	798	62.1%	1 487	115.7%	824	11.3%	(3.1%)
Bulk purchases	54 328	54 328	14 136	26.0%	9 212	17.0%	9 137	16.8%	32 485	59.8%	8 460	52.7%	8.0%
Other Materials	4 871	4 871	441	9.1%	1 507	30.9%	671	13.8%	2 619	53.8%	857	31.6%	(21.8%)
Contracted services	7 468	7 468	1 214	16.3%	2 198	29.4%	1 111	14.9%	4 523	60.6%	3 536	54.7%	(68.6%)
Transfers and grants	11 054	11 054	-	-	648	5.9%	18	.2%	666	6.0%	401	54.4%	(95.6%)
Other expenditure	25 257	25 257	9 210	36.5%	3 627	14.4%	4 674	18.5%	17 510	69.3%	7 766	41.8%	(39.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(33 141)	(33 141)	18 899		16 323		(19 635)		15 588		(22 661)		
Transfers recognised - capital	31 914	31 914	-	-	-	-	-	-	-	-	11 559	70.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(1 227)	(1 227)	18 899		16 323		(19 635)		15 588		(11 102)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(1 227)	(1 227)	18 899		16 323		(19 635)		15 588		(11 102)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(1 227)	(1 227)	18 899		16 323		(19 635)		15 588		(11 102)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(1 227)	(1 227)	18 899		16 323		(19 635)		15 588		(11 102)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	33 533	33 533	12 154	36.2%	14 553	43.4%	3 532	10.5%	30 239	90.2%	4 891	47.7%	(27.8%)
National Government	31 914	31 914	12 154	38.1%	14 553	45.6%	2 773	8.7%	29 480	92.4%	4 857	33.0%	(42.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 914	31 914	12 154	38.1%	14 553	45.6%	2 773	8.7%	29 480	92.4%	4 857	33.0%	(42.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 619	1 619	-	-	-	-	759	46.9%	759	46.9%	34	175.2%	2 130.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	33 533	33 533	12 154	36.2%	14 553	43.4%	3 532	10.5%	30 239	90.2%	4 891	47.7%	(27.8%)
Governance and Administration	599	599	-	-	-	-	759	126.7%	759	126.7%	33	4.8%	2 204.3%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	599	599	-	-	-	-	759	126.7%	759	126.7%	33	4.8%	2 204.3%
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	1	4.6%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	1	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	4.5%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	32 814	32 814	12 154	37.0%	14 553	44.4%	1 892	5.8%	28 599	87.2%	4 857	56.7%	(61.0%)
Planning and Development	-	-	12 154	-	14 553	-	1 892	-	28 599	-	4 857	45.8%	(61.0%)
Road Transport	32 814	32 814	-	-	-	-	-	-	-	-	-	365.8%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	120	120	-	-	-	-	881	734.0%	881	734.0%	-	38.9%	(100.0%)
Electricity	-	-	-	-	-	-	881	-	881	-	-	49.0%	(100.0%)
Water	120	120	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	319 352	319 352	118 690	37.2%	101 170	31.7%	65 943	20.6%	285 802	89.5%	63 420	99.0%	4.0%
Property rates, penalties and collection charges	18 772	18 772	10 679	56.9%	7 361	39.2%	4 258	22.7%	22 298	118.8%	8 600	85.0%	(50.5%)
Service charges	64 490	64 490	10 912	16.9%	11 642	18.1%	14 335	22.2%	36 889	57.2%	14 629	77.8%	(2.0%)
Other revenue	69 509	69 509	36 748	52.9%	10 614	15.3%	12 901	18.6%	60 263	86.7%	4 620	699.5%	179.2%
Government - operating	130 053	130 053	54 368	41.8%	42 543	32.7%	31 866	24.5%	128 777	99.0%	32 240	95.1%	(1.2%)
Government - capital	35 460	35 460	5 949	16.8%	28 980	81.7%	2 531	7.1%	37 460	105.6%	3 060	63.8%	(17.3%)
Interest	1 068	1 068	34	3.2%	29	2.7%	52	4.9%	115	10.8%	270	71.8%	(80.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(236 135)	(236 135)	(97 633)	41.3%	(70 593)	29.9%	(66 247)	28.1%	(234 474)	99.3%	(66 670)	91.9%	(.6%)
Suppliers and employees	(223 796)	(223 796)	(95 981)	42.9%	(69 892)	31.2%	(64 683)	28.9%	(230 555)	103.0%	(65 919)	91.3%	(1.9%)
Finance charges	(1 285)	(1 285)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(11 054)	(11 054)	(1 653)	14.9%	(702)	6.3%	(1 565)	14.2%	(3 919)	35.5%	(751)	-	108.3%
Net Cash from/(used) Operating Activities	83 217	83 217	21 057	25.3%	30 577	36.7%	(305)	(.4%)	51 329	61.7%	(3 251)	148.6%	(90.6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(33 533)	(33 533)	(13 721)	40.9%	(14 553)	43.4%	(3 532)	10.5%	(31 806)	94.9%	(12 540)	57.7%	(71.8%)
Capital assets	(33 533)	(33 533)	(13 721)	40.9%	(14 553)	43.4%	(3 532)	10.5%	(31 806)	94.9%	(12 540)	57.7%	(71.8%)
Net Cash from/(used) Investing Activities	(33 533)	(33 533)	(13 721)	40.9%	(14 553)	43.4%	(3 532)	10.5%	(31 806)	94.9%	(12 540)	57.7%	(71.8%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 285)	(1 285)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 285)	(1 285)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 285)	(1 285)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	48 399	48 399	7 335	15.2%	16 024	33.1%	(3 836)	(7.9%)	19 522	40.3%	(15 790)	(54.6%)	(75.7%)
Cash/cash equivalents at the year begin:	-	-	6 331	-	13 666	-	29 690	-	6 331	-	50 483	49.5%	(41.2%)
Cash/cash equivalents at the year end:	48 399	48 399	13 666	28.2%	29 690	61.3%	25 853	53.4%	25 853	53.4%	34 693	545.3%	(25.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	853	4.6%	569	3.0%	470	2.5%	16 802	89.9%	18 694	13.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 760	4.6%	1 840	3.0%	1 520	2.5%	54 359	89.9%	60 479	42.2%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 054	4.6%	703	3.0%	580	2.5%	20 755	89.9%	23 092	16.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	151	4.6%	100	3.0%	83	2.5%	2 965	89.9%	3 299	2.3%	-	-	-
Receivables from Exchange Transactions - Waste Management	201	4.6%	134	3.0%	111	2.5%	3 953	89.9%	4 398	3.1%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	778	2.3%	976	2.9%	230	.7%	31 523	94.1%	33 506	23.4%	-	-	-
Total By Income Source	5 796	4.0%	4 321	3.0%	2 994	2.1%	130 358	90.9%	143 468	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	452	1.4%	551	1.7%	230	.7%	31 468	96.2%	32 701	22.8%	-	-	-
Commercial	2 995	26.2%	1 315	11.5%	547	4.8%	6 586	57.6%	11 444	8.0%	-	-	-
Households	2 348	2.8%	2 456	2.9%	2 216	2.6%	77 136	91.7%	84 156	58.7%	-	-	-
Other	-	-	-	-	-	-	15 168	100.0%	15 168	10.6%	-	-	-
Total By Customer Group	5 796	4.0%	4 321	3.0%	2 994	2.1%	130 358	90.9%	143 468	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	3 753	20.8%	-	-	14 324	79.2%	18 077	68.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	19	.9%	-	-	9	.4%	2 039	98.6%	2 067	7.9%
Other	2 601	42.2%	(4 007)	(65.0%)	3 749	60.8%	3 823	62.0%	6 166	23.4%
Total	2 620	10.0%	(254)	(1.0%)	3 757	14.3%	20 187	76.7%	26 310	100.0%

Contact Details

Municipal Manager	Mr Crosby Maema	018 642 1081
Financial Manager	Mr Mothusi Lekaba	018 642 1081

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: NGAKA MODIRI MOLEMA (DC38)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	557 876	557 876	207 275	37.2%	111 452	20.0%	112 174	20.1%	430 901	77.2%	167 347	117.6%	(33.0%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	235	-	322	-	233	-	789	-	314	-	(25.8%)
Rental of facilities and equipment	211	211	53	25.0%	53	25.0%	53	25.1%	159	75.1%	52	33.4%	2.3%
Interest earned - external investments	-	-	1 152	-	854	-	853	-	2 860	-	92	60.2%	828.3%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	554 376	554 376	205 664	37.1%	110 208	19.9%	111 014	20.0%	426 887	77.0%	161 751	114.0%	(31.4%)
Other own revenue	3 289	3 289	172	5.2%	15	.5%	20	.6%	207	6.3%	5 138	561.1%	(99.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	705 105	705 105	98 807	14.0%	108 902	15.4%	111 903	15.9%	319 612	45.3%	136 507	84.5%	(18.0%)
Employee related costs	302 228	302 228	74 370	24.6%	81 285	26.9%	69 388	23.0%	225 043	74.5%	72 712	80.1%	(4.6%)
Remuneration of councillors	13 054	13 054	2 667	20.4%	2 106	16.1%	1 929	14.8%	6 702	51.3%	3 280	84.3%	(41.2%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	229 415	229 415	-	-	-	-	-	-	-	-	-	-	-
Finance charges	3 150	3 150	-	-	-	-	-	-	-	-	-	62.0%	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	29 500	29 500	71	.2%	1 345	4.6%	13 652	46.3%	15 069	51.1%	11 563	117.8%	18.1%
Contracted services	14 810	14 810	2 257	15.2%	1 110	7.5%	4 518	30.5%	7 886	53.2%	2 969	63.1%	52.2%
Transfers and grants	15 561	15 561	111	.7%	356	2.3%	1 342	8.6%	1 808	11.6%	2 162	97.3%	(37.9%)
Other expenditure	97 387	97 387	19 331	19.8%	22 700	23.3%	21 074	21.6%	63 105	64.8%	43 821	163.0%	(51.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(147 229)	(147 229)	108 469		2 549		271		111 289		30 840		
Transfers recognised - capital	296 578	296 578	695	.2%	9 688	3.3%	25 896	8.7%	36 279	12.2%	10 366	19.0%	149.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	149 349	149 349	109 164		12 237		26 167		147 568		41 206		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	149 349	149 349	109 164		12 237		26 167		147 568		41 206		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	149 349	149 349	109 164		12 237		26 167		147 568		41 206		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	149 349	149 349	109 164		12 237		26 167		147 568		41 206		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	291 133	291 133	2 730	.9%	7 888	2.7%	22 113	7.6%	32 731	11.2%	13 561	22.2%	63.1%
National Government	290 133	290 133	2 415	.8%	7 282	2.5%	22 113	7.6%	31 810	11.0%	13 079	21.7%	69.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	290 133	290 133	2 415	.8%	7 282	2.5%	22 113	7.6%	31 810	11.0%	13 079	21.7%	69.1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 000	1 000	315	31.5%	606	60.6%	-	-	921	92.1%	482	159.3%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	291 133	291 133	2 730	.9%	7 888	2.7%	22 113	7.6%	32 731	11.2%	13 561	22.2%	63.1%
Governance and Administration	1 000	1 000	-	-	606	60.6%	-	-	606	60.6%	307	110.2%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	307	114.3%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 000	1 000	-	-	606	60.6%	-	-	606	60.6%	-	100.0%	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	175	148.9%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	175	-	(100.0%)
Economic and Environmental Services	2 381	2 381	315	13.2%	-	-	-	-	315	13.2%	417	32.3%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	2 381	2 381	315	13.2%	-	-	-	-	315	13.2%	417	32.3%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	287 752	287 752	2 415	.8%	7 282	2.5%	22 113	7.7%	31 810	11.1%	12 661	21.7%	74.7%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	124 355	124 355	1 806	1.5%	4 289	3.4%	10 282	8.3%	16 376	13.2%	7 892	24.0%	30.3%
Waste Water Management	163 397	163 397	609	.4%	2 993	1.8%	11 831	7.2%	15 434	9.4%	4 769	19.3%	148.1%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	854 454	854 454	221 060	25.9%	113 657	13.3%	232 007	27.2%	566 723	66.3%	226 229	81.7%	2.6%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	211	211	387	183.3%	322	152.3%	236	111.6%	944	447.2%	314	-	(24.9%)
Other revenue	3 289	3 289	8 496	258.3%	847	25.8%	3 648	110.9%	12 991	395.0%	9 081	117.1%	(59.8%)
Government - operating	554 376	554 376	207 083	37.4%	110 534	19.9%	109 769	19.8%	427 386	77.1%	161 877	90.4%	(32.2%)
Government - capital	296 578	296 578	4 000	1.3%	1 100	.4%	117 502	39.6%	122 602	41.3%	54 865	61.9%	114.2%
Interest	-	-	1 094	-	854	-	852	-	2 800	-	92	60.2%	828.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(563 321)	(563 321)	(141 672)	25.1%	(114 754)	20.4%	(102 363)	18.2%	(358 790)	63.7%	(154 569)	96.2%	(33.8%)
Suppliers and employees	(544 610)	(544 610)	(141 129)	25.9%	(113 169)	20.8%	(100 238)	18.4%	(354 536)	65.1%	(150 780)	97.0%	(33.5%)
Finance charges	(3 150)	(3 150)	-	-	(1 389)	44.1%	(743)	23.6%	(2 132)	67.7%	(1 004)	32.0%	(26.0%)
Transfers and grants	(15 561)	(15 561)	(543)	3.5%	(196)	1.3%	(1 383)	8.9%	(2 122)	13.6%	(2 784)	103.4%	(50.3%)
Net Cash from/(used) Operating Activities	291 133	291 133	79 388	27.3%	(1 098)	(.4%)	129 643	44.5%	207 933	71.4%	71 660	54.5%	80.9%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(291 133)	(291 133)	(16 383)	5.6%	(3 130)	1.1%	(37 677)	12.9%	(57 190)	19.6%	(15 234)	35.2%	147.3%
Capital assets	(291 133)	(291 133)	(16 383)	5.6%	(3 130)	1.1%	(37 677)	12.9%	(57 190)	19.6%	(15 234)	35.2%	147.3%
Net Cash from/(used) Investing Activities	(291 133)	(291 133)	(16 383)	5.6%	(3 130)	1.1%	(37 677)	12.9%	(57 190)	19.6%	(15 234)	33.2%	147.3%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	10 000	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	10 000	-	(100.0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	(10 000)	-	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	(10 000)	-	(100.0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	-	-	63 004	-	(4 227)	-	91 966	-	150 743	-	56 426	(2 069.7%)	63.0%
Cash/cash equivalents at the year begin:	-	-	3 761	-	66 766	-	62 538	-	3 761	-	9 129	100.0%	585.1%
Cash/cash equivalents at the year end:	-	-	66 766	-	62 538	-	154 504	-	154 504	-	65 555	1 533.2%	135.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	941	100.0%	941	100.0%	-	-	-
Total By Income Source	-	-	-	-	-	-	941	100.0%	941	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	941	100.0%	941	100.0%	-	-	-
Total By Customer Group	-	-	-	-	-	-	941	100.0%	941	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 405	.6%	11 717	2.9%	14 600	3.6%	378 073	92.9%	406 795	99.9%
Auditor-General	-	-	306	86.3%	-	-	48	13.7%	354	.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	2 405	.6%	12 023	3.0%	14 600	3.6%	378 121	92.9%	407 149	100.0%

Contact Details

Municipal Manager	Mr J.J. Brander	018 381 9405
Financial Manager	Mr G.M Mofokeng	018 381 9441

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: NALEDI (NW) (NW392)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	358 198	358 198	71 443	19.9%	64 382	18.0%	46 146	12.9%	181 971	50.8%	45 828	60.3%	.7%
Property rates	45 195	45 195	6 739	14.9%	6 149	13.6%	-	-	12 888	28.5%	9 093	67.0%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	141 493	141 493	26 088	18.4%	18 939	13.4%	-	-	45 027	31.8%	13 385	58.3%	(100.0%)
Service charges - water revenue	30 356	30 356	3 680	12.1%	2 406	7.9%	-	-	6 086	20.0%	4 286	51.3%	(100.0%)
Service charges - sanitation revenue	18 480	18 480	4 299	23.3%	2 854	15.4%	-	-	7 153	38.7%	3 819	75.8%	(100.0%)
Service charges - refuse revenue	17 128	17 128	3 935	23.0%	2 629	15.4%	-	-	6 565	38.3%	3 606	73.8%	(100.0%)
Service charges - other	-	-	-	-	10 360	-	28 467	-	38 827	-	-	-	(100.0%)
Rental of facilities and equipment	944	944	334	35.4%	187	19.8%	147	15.5%	668	70.8%	180	60.3%	(18.3%)
Interest earned - external investments	308	308	191	62.1%	136	44.0%	25	8.2%	352	114.3%	146	103.2%	(82.7%)
Interest earned - outstanding debtors	16 200	16 200	4 763	29.4%	5 144	31.8%	3 526	21.8%	13 434	82.9%	5 130	79.7%	(31.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	933	933	347	37.2%	481	51.6%	68	7.2%	896	96.0%	218	25.0%	(69.0%)
Licences and permits	5 978	5 978	833	13.9%	688	11.5%	770	12.9%	2 291	38.3%	1 177	34.7%	(34.6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	67 240	67 240	19 353	28.8%	13 914	20.7%	11 750	17.5%	45 017	66.9%	4 014	65.5%	192.7%
Other own revenue	3 942	3 942	880	22.3%	494	12.5%	1 394	35.4%	2 767	70.2%	775	63.1%	79.8%
Gains on disposal of PPE	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	404 098	404 098	98 225	24.3%	99 820	24.7%	60 288	14.9%	258 333	63.9%	75 417	64.7%	(20.1%)
Employee related costs	160 409	160 409	44 369	27.7%	49 961	31.1%	28 126	17.5%	122 456	76.3%	36 590	74.1%	(23.1%)
Remuneration of councillors	7 202	7 202	1 700	23.6%	1 781	24.7%	1 221	17.0%	4 702	65.3%	1 808	76.3%	(32.5%)
Debt impairment	20 650	20 650	-	-	-	-	-	-	-	-	1 030	16.1%	(100.0%)
Depreciation and asset impairment	49 370	49 370	12 343	25.0%	12 343	25.0%	8 228	16.7%	32 913	66.7%	12 125	75.0%	(32.1%)
Finance charges	2	2	7 424	436 694.8%	8 153	479 587.3%	5 367	315 731.9%	20 944	1 232 014.0%	6 046	68.5%	(11.2%)
Bulk purchases	95 053	95 053	24 817	26.1%	18 053	19.0%	11 987	12.6%	54 857	57.7%	10 021	72.3%	19.6%
Other Materials	31 934	31 934	485	1.5%	837	2.6%	1 231	3.9%	2 553	8.0%	836	9.7%	47.2%
Contracted services	16 619	16 619	2 450	14.7%	2 607	15.7%	557	3.4%	5 614	33.8%	2 931	52.7%	(81.0%)
Transfers and grants	1 107	1 107	6	.5%	7	.6%	17	1.6%	30	2.7%	50	30.4%	(65.5%)
Other expenditure	21 752	21 752	4 631	21.3%	6 079	27.9%	3 553	16.3%	14 262	65.6%	3 981	55.3%	(10.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(45 900)	(45 900)	(26 781)		(35 439)		(14 142)		(76 362)		(29 589)		
Transfers recognised - capital	56 288	56 288	23 813	42.3%	12 554	22.3%	32 062	57.0%	68 429	121.6%	36 908	167.7%	(13.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	10 388	10 388	(2 968)		(22 885)		17 920		(7 933)		7 319		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	10 388	10 388	(2 968)		(22 885)		17 920		(7 933)		7 319		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	10 388	10 388	(2 968)		(22 885)		17 920		(7 933)		7 319		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	10 388	10 388	(2 968)		(22 885)		17 920		(7 933)		7 319		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	56 288	56 288	13 226	23.5%	10 653	18.9%	8 818	15.7%	32 697	58.1%	3 940	29.5%	123.8%
National Government	51 788	51 788	13 215	25.5%	8 844	17.1%	5 925	11.4%	27 984	54.0%	3 200	26.8%	85.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	4 500	4 500	-	-	1 722	38.3%	-	-	1 722	38.3%	333	7.4%	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	56 288	56 288	13 215	23.5%	10 566	18.8%	5 925	10.5%	29 706	52.8%	3 533	24.7%	67.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	11	-	87	-	2 893	-	2 990	-	407	467.8%	610.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	56 288	56 288	13 226	23.5%	10 653	18.9%	8 818	15.7%	32 697	58.1%	3 940	29.5%	123.8%
Governance and Administration	4 500	4 500	11	.2%	1 823	40.5%	14	.3%	1 849	41.1%	372	9.9%	(96.1%)
Executive & Council	-	-	-	-	45	-	14	-	59	-	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	16	53.6%	(100.0%)
Corporate Services	4 500	4 500	11	.2%	1 778	39.5%	-	-	1 789	39.8%	357	7.5%	(100.0%)
Community and Public Safety	10 550	10 550	237	2.2%	2 903	27.5%	3 319	31.5%	6 459	61.2%	99	4.3%	3 259.5%
Community & Social Services	4 930	4 930	237	4.8%	2 903	58.9%	2 376	48.2%	5 516	111.9%	-	-	(100.0%)
Sport And Recreation	5 620	5 620	-	-	-	-	943	16.8%	943	16.8%	88	-	975.4%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	11	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	19 988	19 988	5 385	26.9%	4 671	23.4%	1 231	6.2%	11 286	56.5%	144	51.9%	757.6%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	19 988	19 988	5 385	26.9%	4 671	23.4%	1 231	6.2%	11 286	56.5%	144	51.9%	757.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	21 250	21 250	7 593	35.7%	1 256	5.9%	4 254	20.0%	13 102	61.7%	3 325	28.6%	27.9%
Electricity	21 000	21 000	7 593	36.2%	822	3.9%	1 651	7.9%	10 066	47.9%	3 219	23.6%	(48.7%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	1 015	-	1 015	-	107	-	851.3%
Waste Management	250	250	-	-	434	173.5%	1 588	635.1%	2 021	808.6%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	384 508	384 508	73 798	19.2%	44 409	11.5%	101 365	26.4%	219 573	57.1%	69 264	69.3%	46.3%
Property rates, penalties and collection charges	41 929	41 929	5 096	12.2%	4 567	10.9%	19 929	47.5%	29 591	70.6%	3 118	20.3%	539.1%
Service charges	190 745	190 745	22 951	12.0%	17 520	9.2%	30 702	16.1%	71 173	37.3%	22 728	64.6%	35.1%
Other revenue	11 798	11 798	2 394	20.3%	1 155	9.8%	3 062	26.0%	6 611	56.0%	6 364	71.7%	(51.9%)
Government - operating	67 240	67 240	19 353	28.8%	14 582	21.7%	15 580	23.2%	49 515	73.6%	-	55.5%	(100.0%)
Government - capital	56 288	56 288	23 813	42.3%	6 554	11.6%	32 062	57.0%	62 429	110.9%	36 908	167.7%	(13.1%)
Interest	16 508	16 508	191	1.2%	32	.2%	31	.2%	253	1.5%	146	4.0%	(79.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(349 748)	(349 748)	(85 882)	24.6%	(82 253)	23.5%	(75 864)	21.7%	(243 999)	69.8%	(62 165)	61.3%	22.0%
Suppliers and employees	(348 639)	(348 639)	(78 452)	22.5%	(73 650)	21.1%	(68 473)	19.6%	(220 575)	63.3%	(56 068)	60.9%	22.1%
Finance charges	(2)	(2)	(7 424)	436 694.8%	(8 603)	506 071.2%	(7 374)	433 736.5%	(23 401)	1 376 502.5%	(6 046)	68.5%	21.9%
Transfers and grants	(1 107)	(1 107)	(6)	.5%	-	-	(17)	1.6%	(23)	2.1%	(50)	30.4%	(65.5%)
Net Cash from/(used) Operating Activities	34 760	34 760	(12 084)	(34.8%)	(37 844)	(108.9%)	25 502	73.4%	(24 426)	(70.3%)	7 100	(60.7%)	259.2%
Cash Flow from Investing Activities													
Receipts	25 800	25 800	11 064	42.9%	51 192	198.4%	(21 339)	(82.7%)	40 917	158.6%	23 696	49.5%	(190.1%)
Proceeds on disposal of PPE	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	15 800	15 800	11 064	70.0%	51 192	324.0%	(21 339)	(135.1%)	40 917	259.0%	23 696	57.7%	(190.1%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(56 288)	(56 288)	(13 226)	23.5%	(10 653)	18.9%	(8 818)	15.7%	(32 697)	58.1%	(3 940)	29.7%	123.8%
Capital assets	(56 288)	(56 288)	(13 226)	23.5%	(10 653)	18.9%	(8 818)	15.7%	(32 697)	58.1%	(3 940)	29.7%	123.8%
Net Cash from/(used) Investing Activities	(30 488)	(30 488)	(2 162)	7.1%	40 539	(133.0%)	(30 157)	98.9%	8 220	(27.0%)	19 755	77.5%	(252.6%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 600)	(3 600)	910	(25.3%)	-	-	-	-	910	(25.3%)	-	13.7%	-
Repayment of borrowing	(3 600)	(3 600)	910	(25.3%)	-	-	-	-	910	(25.3%)	-	13.7%	-
Net Cash from/(used) Financing Activities	(3 600)	(3 600)	910	(25.3%)	-	-	-	-	910	(25.3%)	-	13.7%	-
Net Increase/(Decrease) in cash held	672	672	(13 336)	(1 984.5%)	2 695	401.1%	(4 655)	(692.7%)	(15 296)	(2 276.1%)	26 855	1 354.3%	(117.3%)
Cash/cash equivalents at the year begin:	1 285	1 285	18 583	1 446.2%	5 246	408.3%	7 942	618.1%	18 583	1 446.2%	9 997	96.6%	(20.6%)
Cash/cash equivalents at the year end:	1 957	1 957	5 246	268.1%	7 942	405.8%	3 287	167.9%	3 287	167.9%	36 852	931.3%	(91.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 269	1.5%	861	1.0%	1 634	1.9%	82 170	95.6%	85 934	30.7%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 186	7.5%	2 033	3.7%	2 593	4.7%	46 816	84.2%	55 628	19.9%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 176	5.8%	2 379	4.4%	4 783	8.8%	44 329	81.1%	54 667	19.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 330	3.9%	949	2.8%	1 591	4.7%	29 797	88.5%	33 667	12.0%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 164	3.1%	777	2.1%	1 348	3.6%	33 698	91.1%	36 988	13.2%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	91	.7%	87	.7%	86	.7%	12 542	97.9%	12 805	4.6%	-	-	-
Total By Income Source	11 216	4.0%	7 087	2.5%	12 035	4.3%	249 352	89.2%	279 689	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 117	8.2%	1 102	8.1%	1 611	11.8%	9 848	72.0%	13 678	4.9%	-	-	-
Commercial	5 490	8.1%	6 620	9.7%	5 999	8.8%	49 858	73.4%	67 967	24.3%	-	-	-
Households	4 609	2.3%	(635)	(.3%)	4 424	2.2%	189 646	95.8%	198 044	70.8%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	11 216	4.0%	7 087	2.5%	12 035	4.3%	249 352	89.2%	279 689	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	9 342	4.1%	11 277	5.0%	7 446	3.3%	197 387	87.6%	225 453	70.7%
Bulk Water	2 889	8.4%	1 255	3.7%	1 135	3.3%	28 927	84.6%	34 205	10.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	477	.8%	707	1.2%	1 076	1.8%	56 964	96.2%	59 224	18.6%
Total	12 709	4.0%	13 239	4.2%	9 656	3.0%	283 277	88.8%	318 882	100.0%

Contact Details

Municipal Manager	Mrs CC Malefo	053 928 2202
Financial Manager	Mr David Thornhill	053 928 2209

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAMUSA (NW393)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	149 566	134 316	42 006	28.1%	37 967	25.4%	33 120	24.7%	113 093	84.2%	35 144	74.7%	(5.8%)
Property rates	12 387	12 387	6 416	51.8%	9 961	80.4%	1 884	15.2%	18 262	147.4%	1 307	112.1%	44.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	34 604	28 604	7 230	20.9%	3 631	10.5%	5 990	20.9%	16 851	58.9%	7 605	73.6%	(21.2%)
Service charges - water revenue	4 852	6 852	1 300	26.8%	1 645	33.9%	1 501	21.9%	4 446	64.9%	1 522	48.7%	(1.4%)
Service charges - sanitation revenue	5 514	7 114	1 643	29.8%	1 604	29.1%	1 911	26.9%	5 158	72.5%	2 080	73.6%	(8.1%)
Service charges - refuse revenue	6 486	7 186	1 820	28.1%	1 790	27.6%	1 729	24.1%	5 339	74.3%	1 710	84.3%	1.1%
Service charges - other	-	-	-	-	-	-	22	-	22	-	-	-	(100.0%)
Rental of facilities and equipment	666	366	77	11.6%	-	-	22	6.1%	100	27.3%	161	89.9%	(86.2%)
Interest earned - external investments	4	4	18	485.6%	25	673.1%	37	980.9%	80	2 139.6%	0	4.4%	7 288.1%
Interest earned - outstanding debtors	16 461	12 461	-	-	1 127	6.8%	2 715	21.8%	3 842	30.8%	4 031	52.7%	(32.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 535	175	57	3.7%	27	1.8%	43	24.8%	128	72.9%	319	52.1%	(86.4%)
Licences and permits	2 498	2 298	172	6.9%	680	27.2%	187	8.1%	1 038	45.2%	433	74.3%	(56.9%)
Agency services	1 710	20	-	-	-	-	-	-	-	-	249	58.5%	(100.0%)
Transfers recognised - operational	61 800	55 800	20 955	33.9%	15 212	24.6%	13 313	23.9%	49 480	88.7%	15 568	81.9%	(14.5%)
Other own revenue	1 050	1 050	2 317	220.6%	2 264	215.6%	1 954	186.0%	6 535	622.2%	158	38.7%	1 134.4%
Gains on disposal of PPE	-	-	-	-	-	-	1 811	-	1 811	-	-	-	(100.0%)
Operating Expenditure	179 701	165 894	30 292	16.9%	23 480	13.1%	24 772	14.9%	78 544	47.3%	30 601	52.6%	(19.0%)
Employee related costs	48 189	45 689	13 518	28.1%	12 671	26.3%	11 498	25.2%	37 688	82.5%	12 694	71.8%	(9.4%)
Remuneration of councillors	5 119	6 619	1 185	23.1%	1 370	26.8%	1 110	16.8%	3 664	55.4%	1 106	63.9%	.3%
Debt impairment	40 496	40 496	838	2.1%	3 198	7.9%	564	1.4%	4 600	11.4%	695	12.6%	(18.8%)
Depreciation and asset impairment	27 042	27 042	-	-	-	-	-	-	-	-	-	-	-
Finance charges	821	3 621	1 394	169.9%	29	3.6%	2 562	70.8%	3 985	110.1%	1 247	182.9%	105.5%
Bulk purchases	28 462	23 616	9 175	32.2%	-	-	5 483	23.2%	14 658	62.1%	6 984	98.6%	(21.5%)
Other Materials	5 006	2 506	44	.9%	771	15.4%	102	4.1%	917	36.6%	859	75.5%	(88.1%)
Contracted services	8 366	8 366	608	7.3%	32	.4%	282	3.4%	921	11.0%	2 880	87.2%	(90.2%)
Transfers and grants	8 262	-	-	-	-	-	-	-	-	-	1 254	15.4%	(100.0%)
Other expenditure	7 939	7 939	3 530	44.5%	5 408	68.1%	3 022	38.1%	11 960	150.6%	2 882	88.6%	4.9%
Loss on disposal of PPE	-	-	-	-	-	-	150	-	150	-	-	-	(100.0%)
Surplus/(Deficit)	(30 135)	(31 578)	11 714		14 487		8 347		34 549		4 543		
Transfers recognised - capital	19 979	19 979	1 311	6.6%	912	4.6%	-	-	2 223	11.1%	11 678	129.3%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(10 156)	(11 599)	13 025		15 399		8 347		36 772		16 221		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(10 156)	(11 599)	13 025		15 399		8 347		36 772		16 221		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(10 156)	(11 599)	13 025		15 399		8 347		36 772		16 221		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(10 156)	(11 599)	13 025		15 399		8 347		36 772		16 221		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	20 279	20 279	11 003	54.3%	912	4.5%	400	2.0%	12 315	60.7%	11 341	79.0%	(96.5%)
National Government	14 979	14 979	1 838	12.3%	912	6.1%	-	-	2 750	18.4%	8 457	102.9%	(100.0%)
Provincial Government	5 300	5 300	8 743	165.0%	-	-	-	-	8 743	165.0%	2 764	1 364.9%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	118	-	118	-	-	-	(100.0%)
Transfers recognised - capital	20 279	20 279	10 581	52.2%	912	4.5%	118	.6%	11 611	57.3%	11 221	126.7%	(98.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	422	-	-	-	281	-	703	-	120	5.0%	134.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	20 279	20 279	11 003	54.3%	912	4.5%	400	2.0%	12 315	60.7%	11 341	79.0%	(96.5%)
Governance and Administration	-	-	198	-	-	-	-	-	198	-	101	78.6%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	31.5%	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	13	60.2%	(100.0%)
Corporate Services	-	-	198	-	-	-	-	-	198	-	88	104.9%	(100.0%)
Community and Public Safety	5 300	5 300	1 826	34.5%	48	.9%	118	2.2%	1 993	37.6%	3 670	893.6%	(96.8%)
Community & Social Services	5 300	5 300	1 826	34.5%	48	.9%	118	2.2%	1 993	37.6%	3 670	2 744.9%	(96.8%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 979	14 979	8 237	55.0%	863	5.8%	281	1.9%	9 382	62.6%	7 245	44.8%	(96.1%)
Planning and Development	-	-	-	-	-	-	281	-	281	-	18	168.9%	1 429.5%
Road Transport	14 979	14 979	8 237	55.0%	863	5.8%	-	-	9 100	60.8%	7 227	44.6%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	742	-	-	-	-	-	742	-	323	64.9%	(100.0%)
Electricity	-	-	742	-	-	-	-	-	742	-	323	65.1%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	124 741	106 808	42 970	34.4%	34 128	27.4%	36 496	34.2%	113 594	106.4%	40 755	80.5%	(10.5%)
Property rates, penalties and collection charges	7 556	7 556	2 688	35.6%	1 812	24.0%	2 174	28.8%	6 674	88.3%	1 580	58.5%	37.6%
Service charges	29 013	29 013	7 981	27.5%	8 151	28.1%	10 186	35.1%	26 317	90.7%	9 322	92.9%	9.3%
Other revenue	6 089	8 089	4 333	71.2%	4 391	72.1%	9 697	119.9%	18 421	227.7%	4 668	122.9%	107.7%
Government - operating	61 800	55 800	21 648	35.0%	19 747	32.0%	12 990	23.3%	54 385	97.5%	15 689	70.9%	(17.2%)
Government - capital	20 279	6 291	6 291	31.0%	-	-	1 439	22.9%	7 730	122.9%	9 306	88.0%	(84.5%)
Interest	4	59	29	787.8%	27	734.4%	11	18.4%	68	114.9%	189	385.7%	(94.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(104 948)	(104 448)	(31 408)	29.9%	(34 478)	32.9%	(34 890)	33.4%	(100 776)	96.5%	(22 350)	77.6%	56.1%
Suppliers and employees	(103 127)	(104 127)	(30 062)	29.2%	(32 919)	31.9%	(34 714)	33.3%	(97 695)	93.8%	(21 104)	76.2%	64.5%
Finance charges	(1 821)	(321)	(1 346)	73.9%	(1 559)	85.6%	(176)	54.9%	(3 081)	959.8%	(1 247)	236.5%	(85.9%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	19 793	2 360	11 562	58.4%	(350)	(1.8%)	1 606	68.1%	12 818	543.1%	18 405	90.2%	(91.3%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(20 279)	(6 291)	(10 358)	51.1%	(1 223)	6.0%	(1 546)	24.6%	(13 128)	208.7%	(10 241)	92.8%	(84.9%)
Capital assets	(20 279)	(6 291)	(10 358)	51.1%	(1 223)	6.0%	(1 546)	24.6%	(13 128)	208.7%	(10 241)	92.8%	(84.9%)
Net Cash from/(used) Investing Activities	(20 279)	(6 291)	(10 358)	51.1%	(1 223)	6.0%	(1 546)	24.6%	(13 128)	208.7%	(10 241)	98.7%	(84.9%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(486)	(3 931)	1 204	(247.9%)	(1 573)	324.0%	60	(1.5%)	(310)	7.9%	8 163	48.1%	(99.3%)
Cash/cash equivalents at the year begin:	1 200	1 119	835	69.6%	2 039	169.9%	466	41.6%	835	74.6%	(4 555)	17.0%	(110.2%)
Cash/cash equivalents at the year end:	714	(2 812)	2 039	285.4%	466	65.2%	525	(18.7%)	525	(18.7%)	3 608	33.5%	(85.4%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	744	2.8%	339	1.3%	283	1.1%	25 347	94.9%	26 714	13.6%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 801	17.2%	951	9.1%	342	3.3%	7 408	70.5%	10 502	5.3%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	589	3.7%	256	1.6%	178	1.1%	14 898	93.6%	15 921	8.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	834	2.6%	424	1.3%	403	1.2%	30 844	94.9%	32 504	16.5%	-	-	-
Receivables from Exchange Transactions - Waste Management	570	2.3%	519	2.1%	502	2.0%	22 991	93.5%	24 582	12.5%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 127	1.6%	1 152	1.7%	1 124	1.6%	65 965	95.1%	69 368	35.3%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	756	4.5%	296	1.7%	56	.3%	15 834	93.5%	16 943	8.6%	-	-	-
Total By Income Source	6 422	3.3%	3 937	2.0%	2 888	1.5%	183 288	93.3%	196 536	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	52	8.3%	114	18.0%	9	1.4%	457	72.3%	632	.3%	-	-	-
Commercial	1 026	15.3%	533	8.0%	192	2.9%	4 948	73.9%	6 699	3.4%	-	-	-
Households	4 736	2.8%	5 320	3.1%	3 151	1.9%	156 580	92.2%	169 787	86.4%	-	-	-
Other	606	3.1%	(2 029)	(10.5%)	(463)	(2.4%)	21 304	109.7%	19 418	9.9%	-	-	-
Total By Customer Group	6 422	3.3%	3 937	2.0%	2 888	1.5%	183 288	93.3%	196 536	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 347	4.3%	2 528	4.7%	2 840	5.2%	46 600	85.8%	54 315	87.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	405	100.0%	-	-	-	-	-	-	405	.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 357	100.0%	-	-	-	-	-	-	6 357	10.2%
Auditor-General	(231)	(20.6%)	259	23.0%	(7)	(.7%)	1 102	98.2%	1 123	1.8%
Other	-	-	-	-	-	-	-	-	-	-
Total	8 878	14.3%	2 786	4.5%	2 832	4.6%	47 703	76.7%	62 199	100.0%

Contact Details

Municipal Manager	Mr Mothusi Oagile	053 963 1331
Financial Manager	Ms Sindiswa Mini	053 927 1331

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: GREATER TAUNG (NW394)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	213 243	222 044	101 312	47.5%	59 593	27.9%	46 299	20.9%	207 204	93.3%	75 711	88.6%	(38.8%)
Property rates	18 000	26 800	26 734	148.5%	(1)	-	(1)	-	26 732	99.7%	(6)	32.3%	(83.7%)
Property rates - penalties and collection charges	3 500	3 500	-	-	1 063	30.4%	1 028	29.4%	2 091	59.7%	1 136	64.3%	(9.5%)
Service charges - electricity revenue	3 770	3 770	918	24.3%	640	17.0%	573	15.2%	2 131	56.5%	685	58.3%	(16.4%)
Service charges - water revenue	750	750	164	21.9%	142	18.9%	154	20.6%	460	61.4%	235	80.2%	(34.3%)
Service charges - sanitation revenue	1 818	1 818	366	20.2%	466	25.6%	446	24.5%	1 278	70.3%	451	79.6%	(1.2%)
Service charges - refuse revenue	2 924	2 924	633	21.6%	687	23.5%	731	25.0%	2 051	70.2%	715	69.5%	2.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	561	561	122	21.8%	133	23.6%	111	19.8%	366	65.2%	82	49.2%	34.7%
Interest earned - external investments	6 597	6 597	551	8.4%	279	4.2%	372	5.6%	1 202	18.2%	191	12.0%	94.5%
Interest earned - outstanding debtors	1 784	1 784	487	27.3%	506	28.4%	512	28.7%	1 504	84.3%	478	75.7%	7.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	170 808	170 809	70 913	41.5%	55 426	32.4%	42 200	24.7%	168 539	98.7%	71 466	103.3%	(41.0%)
Other own revenue	2 732	2 732	424	15.5%	253	9.3%	173	6.3%	850	31.1%	278	26.5%	(37.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	188 141	225 351	41 753	22.2%	37 420	19.9%	36 455	16.2%	115 628	51.3%	32 385	46.3%	12.6%
Employee related costs	80 284	80 284	17 330	21.6%	17 125	21.3%	16 811	20.9%	51 266	63.9%	16 742	62.5%	.4%
Remuneration of councillors	18 513	18 513	3 587	19.4%	3 855	20.8%	4 129	22.3%	11 571	62.5%	4 692	66.9%	(12.0%)
Debt impairment	2 000	8 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 089	24 599	-	-	-	-	-	-	-	-	-	-	-
Finance charges	230	-	1	.2%	1	.3%	6	-	8	-	1	-	808.0%
Bulk purchases	3 900	3 900	764	19.6%	540	13.8%	924	23.7%	2 228	57.1%	1 200	73.9%	(23.0%)
Other Materials	12 058	12 997	2 341	19.4%	2 180	18.1%	1 692	13.0%	6 213	47.8%	1 619	33.2%	4.5%
Contracted services	19 612	24 586	7 991	40.7%	4 691	23.9%	2 182	8.9%	14 863	60.5%	2 204	42.6%	(1.0%)
Transfers and grants	9 631	12 631	2 039	21.2%	2 805	29.1%	2 431	19.2%	7 275	57.6%	626	15.7%	288.3%
Other expenditure	35 825	39 841	7 700	21.5%	6 223	17.4%	8 280	20.8%	22 203	55.7%	5 301	55.7%	56.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	25 102	(3 307)	59 559		22 173		9 844		91 577		43 325		
Transfers recognised - capital	43 764	43 764	13 011	29.7%	17 951	41.0%	22 974	52.5%	53 936	123.2%	13 985	72.3%	64.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	68 866	40 457	72 570		40 124		32 818		145 513		57 310		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	68 866	40 457	72 570		40 124		32 818		145 513		57 310		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	68 866	40 457	72 570		40 124		32 818		145 513		57 310		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	68 866	40 457	72 570		40 124		32 818		145 513		57 310		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	63 279	63 279	19 131	30.2%	9 108	14.4%	7 805	12.3%	36 043	57.0%	12 140	46.3%	(35.7%)
National Government	43 164	43 164	16 735	38.8%	6 095	14.1%	6 788	15.7%	29 618	68.6%	10 361	57.1%	(34.5%)
Provincial Government	600	600	-	-	20	3.3%	100	16.7%	120	19.9%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	43 764	43 764	16 735	38.2%	6 115	14.0%	6 888	15.7%	29 738	67.9%	10 361	56.4%	(33.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 515	19 515	2 396	12.3%	2 993	15.3%	633	3.2%	6 022	30.9%	1 779	29.1%	(64.4%)
Public contributions and donations	-	-	-	-	-	-	284	-	284	-	-	-	(100.0%)
Capital Expenditure Standard Classification	63 279	63 279	19 131	30.2%	9 108	14.4%	7 805	12.3%	36 043	57.0%	12 140	46.3%	(35.7%)
Governance and Administration	6 690	6 690	308	4.6%	562	8.4%	219	3.3%	1 089	16.3%	768	120.9%	(71.5%)
Executive & Council	5 780	5 780	129	2.2%	512	8.9%	358	6.2%	999	17.3%	761	42.8%	(53.0%)
Budget & Treasury Office	780	780	174	22.3%	49	6.3%	(164)	(21.0%)	59	7.5%	5	23.8%	(3 152.8%)
Corporate Services	130	130	5	3.8%	2	1.3%	25	19.1%	31	24.2%	2	364.9%	1 271.8%
Community and Public Safety	15 277	15 277	2 934	19.2%	288	1.9%	35	.2%	3 257	21.3%	108	6.3%	(67.2%)
Community & Social Services	13 302	13 302	2 193	16.5%	288	2.2%	160	1.2%	2 642	19.9%	51	3.6%	212.6%
Sport And Recreation	1 975	1 975	741	37.5%	-	-	(125)	(6.3%)	616	31.2%	57	12.4%	(320.4%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	29 042	29 042	14 948	51.5%	6 919	23.8%	6 673	23.0%	28 540	98.3%	11 154	56.4%	(40.2%)
Planning and Development	80	80	2	2.2%	-	-	-	-	2	2.2%	-	1.6%	-
Road Transport	28 962	28 962	14 946	51.6%	6 919	23.9%	6 673	23.0%	28 538	98.5%	11 154	56.5%	(40.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	12 270	12 270	941	7.7%	1 338	10.9%	878	7.2%	3 157	25.7%	109	16.6%	705.9%
Electricity	7 030	7 030	141	2.0%	8	.1%	49	.7%	199	2.8%	14	52.1%	257.3%
Water	2 300	2 300	-	-	229	9.9%	-	-	229	9.9%	69	5.8%	(100.0%)
Waste Water Management	2 490	2 490	151	6.1%	521	20.9%	829	33.3%	1 500	60.3%	-	-	(100.0%)
Waste Management	450	450	649	144.1%	580	128.9%	-	-	1 229	273.0%	26	19.3%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	244 947	244 947	107 373	43.8%	89 707	36.6%	77 909	31.8%	274 990	112.3%	61 916	81.3%	25.8%
Property rates, penalties and collection charges	15 050	15 050	18 764	124.7%	1 448	9.6%	1 358	9.0%	21 570	143.3%	2 223	41.3%	(38.9%)
Service charges	7 153	7 153	2 236	31.3%	1 599	22.4%	1 741	24.3%	5 576	78.0%	1 501	56.7%	16.0%
Other revenue	2 305	2 305	500	21.7%	10 244	444.4%	10 239	444.2%	20 983	910.3%	222	523.3%	4 513.6%
Government - operating	170 808	170 808	70 574	41.3%	56 046	32.8%	41 545	24.3%	168 165	98.5%	43 316	82.9%	(4.1%)
Government - capital	43 764	43 764	13 011	29.7%	18 551	42.4%	22 374	51.1%	53 936	123.2%	13 985	71.7%	60.0%
Interest	5 867	5 867	2 288	39.0%	1 819	31.0%	652	11.1%	4 759	81.1%	669	27.1%	(2.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(163 732)	(163 732)	(49 312)	30.1%	(42 431)	25.9%	(41 718)	25.5%	(133 461)	81.5%	(77 475)	113.6%	(46.2%)
Suppliers and employees	(154 310)	(154 310)	(49 298)	31.9%	(42 430)	27.5%	(41 688)	27.0%	(133 415)	86.5%	(70 293)	110.0%	(40.7%)
Finance charges	(161)	(161)	(14)	9.0%	(1)	.8%	(30)	18.6%	(46)	28.3%	-	-	(100.0%)
Transfers and grants	(9 261)	(9 261)	-	-	-	-	-	-	-	-	(7 182)	752.8%	(100.0%)
Net Cash from/(used) Operating Activities	81 215	81 215	58 061	71.5%	47 277	58.2%	36 191	44.6%	141 529	174.3%	(15 559)	21.6%	(332.6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	30 000	7 500.0%	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	30 000	-	(100.0%)
Payments	(63 279)	(63 279)	(15 350)	24.3%	(9 110)	14.4%	(7 805)	12.3%	(32 264)	51.0%	(1 813)	25.2%	330.6%
Capital assets	(63 279)	(63 279)	(15 350)	24.3%	(9 110)	14.4%	(7 805)	12.3%	(32 264)	51.0%	(1 813)	25.2%	330.6%
Net Cash from/(used) Investing Activities	(63 279)	(63 279)	(15 350)	24.3%	(9 110)	14.4%	(7 805)	12.3%	(32 264)	51.0%	28 187	(11.7%)	(127.7%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	17 936	17 936	42 712	238.1%	38 167	212.8%	28 386	158.3%	109 264	609.2%	12 629	355.4%	124.8%
Cash/cash equivalents at the year begin:	19 547	19 547	116 038	593.6%	158 750	812.1%	196 917	1 007.4%	116 038	593.6%	19 733	7.8%	897.9%
Cash/cash equivalents at the year end:	37 483	37 483	158 750	423.5%	196 917	525.4%	225 302	601.1%	225 302	601.1%	32 361	59.4%	596.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	65	3.0%	61	2.8%	77	3.6%	1 957	90.6%	2 159	3.3%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	203	10.5%	89	4.6%	108	5.6%	1 529	79.3%	1 929	2.9%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 063	2.6%	786	1.9%	886	2.2%	38 301	93.3%	41 036	62.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	193	2.8%	169	2.5%	167	2.4%	6 338	92.3%	6 867	10.4%	-	-	-
Receivables from Exchange Transactions - Waste Management	321	3.5%	228	2.5%	212	2.3%	8 334	91.6%	9 095	13.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	67	1.4%	135	2.8%	97	2.0%	4 561	93.8%	4 860	7.4%	-	-	-
Total By Income Source	1 912	2.9%	1 469	2.2%	1 545	2.3%	61 020	92.5%	65 945	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	662	2.4%	559	2.0%	587	2.1%	26 058	93.5%	27 866	42.3%	-	-	-
Commercial	560	6.8%	297	3.6%	208	2.5%	7 138	87.0%	8 203	12.4%	-	-	-
Households	690	2.3%	613	2.1%	750	2.5%	27 823	93.1%	29 876	45.3%	-	-	-
Other	0	14.5%	0	14.5%	0	14.4%	0	56.6%	1	-	-	-	-
Total By Customer Group	1 912	2.9%	1 469	2.2%	1 545	2.3%	61 020	92.5%	65 945	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3	100.0%	-	-	-	-	-	-	3	100.0%
Total	3	100.0%	-	-	-	-	-	-	3	100.0%

Contact Details

Municipal Manager	Mr Katlego Gabanakgosi	053 994 9405
Financial Manager	Mr Martin Phillip Vermaak	053 994 9402

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: LEKWA-TEEMANE (NW396)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	277 227	271 381	83 229	30.0%	96 171	34.7%	17 168	6.3%	196 568	72.4%	47 440	70.0%	(63.8%)
Property rates	19 080	19 080	7 538	39.5%	2 659	13.9%	2 753	14.4%	12 950	67.9%	2 534	64.2%	8.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	66 968	66 968	15 793	23.6%	16 906	25.2%	18 184	27.2%	50 884	76.0%	11 777	81.1%	54.4%
Service charges - water revenue	39 878	39 878	24 962	62.6%	46 544	116.7%	(30 052)	(75.4%)	41 454	104.0%	7 603	81.2%	(495.2%)
Service charges - sanitation revenue	20 064	20 064	5 027	25.1%	4 979	24.8%	5 079	25.3%	15 086	75.2%	4 808	70.2%	5.6%
Service charges - refuse revenue	13 596	13 596	3 499	25.7%	3 482	25.6%	3 502	25.8%	10 482	77.1%	3 299	75.4%	6.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	573	603	125	21.8%	155	27.0%	350	58.0%	630	104.4%	103	87.6%	239.5%
Interest earned - external investments	29	29	-	-	-	-	1	2.9%	1	2.9%	0	35.5%	84 900.0%
Interest earned - outstanding debtors	27 636	27 636	6 952	25.2%	7 312	26.5%	7 723	27.9%	21 986	79.6%	6 676	73.5%	15.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	34 001	34 001	87	.3%	52	.2%	38	.1%	177	.5%	891	49.7%	(95.8%)
Licences and permits	2 094	4	1	-	1	-	1	22.5%	3	67.5%	1	71.6%	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	42 470	42 470	18 418	43.4%	13 537	31.9%	10 115	23.8%	42 070	99.1%	9 691	70.3%	4.4%
Other own revenue	10 839	7 053	828	7.6%	544	5.0%	(525)	(7.5%)	846	12.0%	57	24.2%	(1 019.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	312 932	305 106	38 427	12.3%	58 957	18.8%	30 628	10.0%	128 012	42.0%	33 739	52.1%	(9.2%)
Employee related costs	56 551	56 137	12 465	22.0%	12 098	21.4%	3 720	6.6%	28 283	50.4%	11 678	57.9%	(68.1%)
Remuneration of councillors	4 708	4 708	1 062	22.6%	1 214	25.8%	429	9.1%	2 706	57.5%	1 183	74.2%	(63.7%)
Debt impairment	64 000	64 000	-	-	-	-	-	-	-	-	-	52.6%	-
Depreciation and asset impairment	32 000	20 500	-	-	-	-	-	-	-	-	32	30.6%	(100.0%)
Finance charges	1 611	1 611	-	-	-	-	-	-	-	-	-	3.4%	-
Bulk purchases	79 084	86 978	13 012	16.5%	31 097	39.3%	23 505	27.0%	67 613	77.7%	13 597	68.0%	72.9%
Other Materials	11 272	8 690	641	5.7%	560	5.0%	385	4.4%	1 586	18.3%	990	39.9%	(61.2%)
Contracted services	13 104	11 619	958	7.3%	1 502	11.5%	641	5.5%	3 101	26.7%	1 740	35.2%	(63.2%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	50 603	50 862	10 288	20.3%	12 486	24.7%	1 948	3.8%	24 723	48.6%	4 518	49.4%	(56.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(35 705)	(33 724)	44 802		37 213		(13 460)		68 556		13 701		
Transfers recognised - capital	40 617	40 617	16 867	41.5%	6 000	14.8%	17 767	43.7%	40 634	100.0%	429	84.6%	4 041.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 912	6 893	61 669		43 213		4 307		109 189		14 130		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	4 912	6 893	61 669		43 213		4 307		109 189		14 130		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 912	6 893	61 669		43 213		4 307		109 189		14 130		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 912	6 893	61 669		43 213		4 307		109 189		14 130		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	44 536	44 536	9 677	21.7%	8 276	18.6%	6 545	14.7%	24 498	55.0%	5 345	70.9%	22.4%
National Government	39 636	39 636	9 677	24.4%	8 276	20.9%	6 532	16.5%	24 484	61.8%	5 345	86.5%	22.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	39 636	39 636	9 677	24.4%	8 276	20.9%	6 532	16.5%	24 484	61.8%	5 345	83.9%	22.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 900	4 900	-	-	-	-	13	.3%	13	.3%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	44 536	44 536	9 677	21.7%	8 276	18.6%	6 545	14.7%	24 498	55.0%	5 345	70.9%	22.4%
Governance and Administration	300	300	-	-	53	17.8%	13	4.4%	67	22.2%	-	2.2%	(100.0%)
Executive & Council	-	-	-	-	-	-	13	-	13	-	-	-	(100.0%)
Budget & Treasury Office	300	300	-	-	53	17.8%	-	-	53	17.8%	-	4.3%	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	14 400	14 400	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	1 200	1 200	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 700	1 700	-	-	-	-	-	-	-	-	-	-	-
Housing	11 500	11 500	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 836	12 836	2 292	17.9%	3 591	28.0%	4 399	34.3%	10 282	80.1%	4 881	89.7%	(9.9%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	12 836	12 836	2 292	17.9%	3 591	28.0%	4 399	34.3%	10 282	80.1%	4 881	89.7%	(9.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	17 000	17 000	7 385	43.4%	4 632	27.2%	2 132	12.5%	14 149	83.2%	465	63.7%	359.0%
Electricity	17 000	17 000	7 385	43.4%	4 632	27.2%	2 132	12.5%	14 149	83.2%	465	63.7%	359.0%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	213 325	144 069	58 344	27.3%	39 221	18.4%	77 125	53.5%	174 691	121.3%	38 923	58.3%	98.1%
Property rates, penalties and collection charges	10 494	18 513	3 955	37.7%	1 946	18.5%	17 305	93.5%	23 206	125.3%	2 874	47.5%	502.0%
Service charges	77 278	28 237	17 446	22.6%	16 766	21.7%	28 883	102.3%	63 095	223.4%	24 063	117.8%	20.0%
Other revenue	14 800	14 227	1 042	7.0%	837	5.7%	1 492	10.5%	3 371	23.7%	1 052	21.6%	41.9%
Government - operating	42 470	-	18 418	43.4%	13 537	31.9%	10 115	-	42 070	-	9 691	87.1%	4.4%
Government - capital	40 617	40 617	16 867	41.5%	6 000	14.8%	17 750	43.7%	40 617	100.0%	429	84.5%	4 037.5%
Interest	27 665	4	616	2.2%	136	.5%	1 580	41 016.5%	2 332	60 546.9%	814	6.2%	94.0%
Dividends	-	42 470	-	-	-	-	-	-	-	-	-	-	-
Payments	(217 827)	(217 828)	(43 265)	19.9%	(48 041)	22.1%	(47 263)	21.7%	(138 570)	63.6%	(44 020)	50.7%	7.4%
Suppliers and employees	(216 216)	(216 216)	(43 265)	20.0%	(48 041)	22.2%	(47 263)	21.9%	(138 570)	64.1%	(44 020)	50.7%	7.4%
Finance charges	(1 611)	(1 611)	-	-	-	-	-	-	-	-	-	191.6%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(4 503)	(73 759)	15 079	(334.9%)	(8 820)	195.9%	29 862	(40.5%)	36 121	(49.0%)	(5 097)	183.6%	(685.8%)
Cash Flow from Investing Activities													
Receipts	49 200	49 200	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	49 200	49 200	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(42 918)	(42 917)	(9 677)	22.5%	(8 276)	19.3%	(6 545)	15.2%	(24 498)	57.1%	(5 345)	55.2%	22.4%
Capital assets	(42 918)	(42 917)	(9 677)	22.5%	(8 276)	19.3%	(6 545)	15.2%	(24 498)	57.1%	(5 345)	55.2%	22.4%
Net Cash from/(used) Investing Activities	6 282	6 283	(9 677)	(154.0%)	(8 276)	(131.7%)	(6 545)	(104.2%)	(24 498)	(389.9%)	(5 345)	55.2%	22.4%
Cash Flow from Financing Activities													
Receipts	120	120	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	120	120	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	120	120	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 900	(67 356)	5 402	284.4%	(17 096)	(900.0%)	23 317	(34.6%)	11 624	(17.3%)	(10 443)	(56.3%)	(323.3%)
Cash/cash equivalents at the year begin:	300	0	(110)	(36.7%)	5 292	1 764.1%	(11 803)	(3 934 390.3%)	(110)	(36 695.0%)	19 117	-	(161.7%)
Cash/cash equivalents at the year end:	2 200	(67 356)	5 292	240.6%	(11 803)	(536.6%)	11 514	(17.1%)	11 514	(17.1%)	8 674	(59.6%)	32.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2 928	1.6%	26 142	13.9%	7 103	3.8%	151 379	80.7%	187 552	37.9%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 632	18.9%	3 009	8.6%	1 642	4.7%	23 749	67.8%	35 031	7.1%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 117	4.4%	394	1.5%	343	1.3%	23 770	92.8%	25 623	5.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	904	1.3%	716	1.0%	680	1.0%	67 746	96.7%	70 045	14.2%	-	-	-
Receivables from Exchange Transactions - Waste Management	593	1.1%	472	.9%	451	.8%	52 695	97.2%	54 212	11.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 611	2.2%	2 558	2.2%	2 537	2.2%	110 297	93.5%	118 003	23.9%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	60	1.4%	36	.8%	76	1.8%	4 116	96.0%	4 288	.9%	-	-	-
Total By Income Source	14 846	3.0%	33 327	6.7%	12 831	2.6%	433 752	87.7%	494 755	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	764	18.7%	217	5.3%	86	2.1%	3 029	73.9%	4 096	.8%	-	-	-
Commercial	4 723	14.9%	2 745	8.7%	2 073	6.5%	22 168	69.9%	31 710	6.4%	-	-	-
Households	9 359	2.0%	30 364	6.6%	10 672	2.3%	408 555	89.0%	458 949	92.8%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	14 846	3.0%	33 327	6.7%	12 831	2.6%	433 752	87.7%	494 755	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	3 662	9.0%	-	-	-	-	36 850	91.0%	40 512	17.0%
Bulk Water	1 868	1.1%	1 868	1.1%	1 868	1.1%	161 482	96.6%	167 086	69.9%
PAYE deductions	448	14.9%	448	14.9%	448	14.9%	1 668	55.4%	3 011	1.3%
VAT (output less input)	-	-	-	-	-	-	9 343	100.0%	9 343	3.9%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	17 000	100.0%	17 000	7.1%
Other	-	-	1 000	50.0%	1 000	50.0%	-	-	2 000	.8%
Total	5 978	2.5%	3 315	1.4%	3 315	1.4%	226 344	94.7%	238 952	100.0%

Contact Details

Municipal Manager	Mr Tebogo Dawid Lesie(Acting)	053 441 2206
Financial Manager	Mrs Mpai Patrica Polori(Acting)	053 441 2206

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: KAGISANO-MOLOPO (NW397)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	133 120	133 120	67 464	50.7%	5 581	4.2%	9 370	7.0%	82 416	61.9%	33 195	75.9%	(71.8%)
Property rates	16 480	16 480	19 028	115.5%	41	.3%	1 711	10.4%	20 780	126.1%	71	101.2%	2 299.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 759	1 759	225	12.8%	217	12.3%	875	49.8%	1 317	74.9%	331	57.7%	164.4%
Interest earned - external investments	1 200	1 200	454	37.8%	387	32.2%	392	32.6%	1 232	102.7%	291	56.2%	34.4%
Interest earned - outstanding debtors	145	145	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	105 837	105 837	44 524	42.1%	-	-	308	.3%	44 832	42.4%	25 605	67.2%	(98.8%)
Other own revenue	7 700	7 700	3 233	42.0%	4 936	64.1%	6 085	79.0%	14 254	185.1%	6 896	-	(11.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	169 320	169 320	33 204	19.6%	31 561	18.6%	23 068	13.6%	87 833	51.9%	16 531	55.0%	39.5%
Employee related costs	28 199	28 199	7 206	25.6%	7 859	27.9%	6 173	21.9%	21 237	75.3%	5 411	66.7%	14.1%
Remuneration of councillors	9 872	9 872	2 084	21.1%	2 316	23.5%	2 698	27.3%	7 098	71.9%	2 540	75.0%	6.2%
Debt impairment	2 016	2 016	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	43 000	43 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	291	291	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	16 000	16 000	-	-	-	-	-	-	-	-	-	-	-
Contracted services	21 750	21 750	10 979	50.5%	11 465	52.7%	4 703	21.6%	27 147	124.8%	1 822	208.5%	158.1%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	48 192	48 192	12 934	26.8%	9 922	20.6%	9 495	19.7%	32 351	67.1%	6 758	32.9%	40.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(36 199)	(36 199)	34 261		(25 980)		(13 698)		(5 417)		16 664		
Transfers recognised - capital	27 262	27 262	14 148	51.9%	-	-	24 912	91.4%	39 060	143.3%	304	23.0%	8 094.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(8 937)	(8 937)	48 409		(25 980)		11 214		33 643		16 968		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(8 937)	(8 937)	48 409		(25 980)		11 214		33 643		16 968		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(8 937)	(8 937)	48 409		(25 980)		11 214		33 643		16 968		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(8 937)	(8 937)	48 409		(25 980)		11 214		33 643		16 968		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	47 897	47 897	7 872	16.4%	8 532	17.8%	6 181	12.9%	22 585	47.2%	5 715	51.4%	8.2%
National Government	43 597	43 597	2 445	5.6%	8 532	19.6%	-	-	10 977	25.2%	4 881	39.5%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	43 597	43 597	2 445	5.6%	8 532	19.6%	-	-	10 977	25.2%	4 881	39.5%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 300	4 300	5 427	126.2%	-	-	6 181	143.7%	11 608	269.9%	834	61.5%	641.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	47 897	47 897	7 872	16.4%	8 532	17.8%	6 181	12.9%	22 585	47.2%	5 715	51.4%	8.2%
Governance and Administration	4 300	4 300	5 427	126.2%	-	-	-	-	5 427	126.2%	834	46.5%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	4 300	4 300	5 427	126.2%	-	-	-	-	5 427	126.2%	834	46.5%	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	43 597	43 597	2 445	5.6%	8 532	19.6%	6 181	14.2%	17 158	39.4%	4 881	52.3%	26.6%
Planning and Development	43 597	43 597	2 445	5.6%	8 532	19.6%	6 181	14.2%	17 158	39.4%	4 881	52.3%	26.6%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	160 502	160 502	75 850	47.3%	46 349	28.9%	41 225	25.7%	163 425	101.8%	42 404	109.9%	(2.8%)
Property rates, penalties and collection charges	16 599	16 599	12 681	76.4%	41	.2%	1 711	10.3%	14 433	86.9%	71	223.8%	2 299.3%
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	9 459	9 459	3 503	37.0%	5 153	54.5%	6 960	73.6%	15 617	165.1%	7 263	105.4%	(4.2%)
Government - operating	105 837	105 837	45 104	42.6%	33 162	31.3%	25 220	23.8%	103 486	97.8%	25 909	100.4%	(2.7%)
Government - capital	27 262	27 262	14 148	51.9%	7 606	27.9%	6 943	25.5%	28 697	105.3%	8 869	100.0%	(21.7%)
Interest	1 345	1 345	414	30.8%	387	28.7%	392	29.1%	1 192	88.6%	291	258.4%	34.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(131 303)	(131 303)	(36 551)	27.8%	(35 008)	26.7%	(26 418)	20.1%	(97 977)	74.6%	(23 801)	126.4%	11.0%
Suppliers and employees	(131 013)	(131 013)	(36 551)	27.9%	(35 008)	26.7%	(26 418)	20.2%	(97 977)	74.8%	(23 801)	126.5%	11.0%
Finance charges	(290)	(290)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	29 199	29 199	39 298	134.6%	11 342	38.8%	14 808	50.7%	65 448	224.1%	18 603	92.7%	(20.4%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(47 897)	(47 897)	(7 872)	16.4%	(9 039)	18.9%	(3 090)	6.5%	(20 002)	41.8%	(5 298)	65.6%	(41.7%)
Capital assets	(47 897)	(47 897)	(7 872)	16.4%	(9 039)	18.9%	(3 090)	6.5%	(20 002)	41.8%	(5 298)	65.6%	(41.7%)
Net Cash from/(used) Investing Activities	(47 897)	(47 897)	(7 872)	16.4%	(9 039)	18.9%	(3 090)	6.5%	(20 002)	41.8%	(5 298)	65.6%	(41.7%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(18 698)	(18 698)	31 426	(168.1%)	2 303	(12.3%)	11 717	(62.7%)	45 446	(243.1%)	13 306	134.7%	(11.9%)
Cash/cash equivalents at the year begin:	23 133	23 133	23 133	100.0%	54 559	235.8%	56 862	245.8%	23 133	100.0%	40 820	52.6%	39.3%
Cash/cash equivalents at the year end:	4 436	4 436	54 559	1 230.0%	56 862	1 281.9%	68 580	1 546.1%	68 580	1 546.1%	54 125	96.5%	26.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 047	100.0%	-	-	-	-	-	-	2 047	100.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 047	100.0%	-	-	-	-	-	-	2 047	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	2 047	100.0%	-	-	-	-	-	-	2 047	100.0%	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 047	100.0%	-	-	-	-	-	-	2 047	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	98	100.0%	-	-	-	-	-	-	98	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	98	100.0%	-	-	-	-	-	-	98	100.0%

Contact Details

Municipal Manager	Mr Ashmar Khuduge	053 998 4455
Financial Manager	OLEBILE NTSIMANE (ACTING)	053 998 4455

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: DR RUTH SEGOMOTSI MOMPATI (DC39)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	302 041	302 041	126 339	41.8%	98 558	32.6%	74 913	24.8%	299 810	99.3%	113 886	99.0%	(34.2%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	980	980	71	7.3%	-	-	142	14.5%	214	21.8%	-	-	(100.0%)
Interest earned - external investments	6 175	6 175	2 677	43.4%	3 192	51.7%	3 997	64.7%	9 866	159.8%	1 410	61.0%	183.4%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	294 836	294 836	123 525	41.9%	95 351	32.3%	70 761	24.0%	289 637	98.2%	112 472	100.4%	(37.1%)
Other own revenue	50	50	66	132.0%	16	31.7%	12	24.4%	94	188.0%	3	40.4%	262.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	306 476	306 476	38 028	12.4%	87 057	28.4%	82 867	27.0%	207 952	67.9%	78 485	49.0%	5.6%
Employee related costs	106 096	106 096	25 562	24.1%	30 222	28.5%	25 614	24.1%	81 398	76.7%	23 989	71.1%	6.8%
Remuneration of councillors	7 068	7 068	1 307	18.5%	1 657	23.4%	1 764	25.0%	4 729	66.9%	1 657	72.9%	6.5%
Debt impairment	50	50	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	21 020	21 020	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	1 803	6 061.6%	(100.0%)
Bulk purchases	102 000	102 000	18	-	21 963	21.5%	31 000	30.4%	52 982	51.9%	30 233	41.5%	2.5%
Other Materials	3 169	3 169	-	-	-	-	-	-	-	-	-	-	-
Contracted services	12 707	12 707	4 050	31.9%	17 048	134.2%	1 405	11.1%	22 503	177.1%	8 845	28.8%	(84.1%)
Transfers and grants	20 240	20 240	2 064	10.2%	7 612	37.6%	14 251	70.4%	23 926	118.2%	5 596	56.7%	154.7%
Other expenditure	34 126	34 126	5 027	14.7%	8 554	25.1%	8 833	25.9%	22 414	65.7%	6 362	79.2%	38.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(4 436)	(4 436)	88 311		11 501		(7 954)		91 858		35 402		
Transfers recognised - capital	319 020	319 020	13 406	4.2%	73 886	23.2%	33 139	10.4%	120 431	37.8%	41 286	49.3%	(19.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	314 584	314 584	101 716		85 387		25 186		212 289		76 688		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	314 584	314 584	101 716		85 387		25 186		212 289		76 688		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	314 584	314 584	101 716		85 387		25 186		212 289		76 688		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	314 584	314 584	101 716		85 387		25 186		212 289		76 688		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	325 756	325 756	25 460	7.8%	73 376	22.5%	33 197	10.2%	132 033	40.5%	47 404	75.0%	(30.0%)
National Government	325 756	325 756	25 347	7.8%	72 573	22.3%	33 139	10.2%	131 059	40.2%	47 404	75.0%	(30.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	325 756	325 756	25 347	7.8%	72 573	22.3%	33 139	10.2%	131 059	40.2%	47 404	75.0%	(30.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	113	-	803	-	57	-	974	-	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	325 756	325 756	25 460	7.8%	73 376	22.5%	33 197	10.2%	132 033	40.5%	47 404	75.0%	(30.0%)
Governance and Administration	-	-	-	-	792	-	53	-	845	-	84	25.2%	(37.4%)
Executive & Council	-	-	-	-	601	-	13	-	614	-	-	5.7%	(100.0%)
Budget & Treasury Office	-	-	-	-	164	-	39	-	203	-	59	67.9%	(33.0%)
Corporate Services	-	-	-	-	27	-	-	-	27	-	25	37.0%	(100.0%)
Community and Public Safety	-	-	-	-	36	-	3	-	39	-	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	36	-	3	-	39	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	2	-	2	-	-	.9%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	2	-	2	-	-	1.0%	(100.0%)
Trading Services	325 756	325 756	25 460	7.8%	72 548	22.3%	33 139	10.2%	131 147	40.3%	47 319	75.8%	(30.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	325 756	325 756	25 460	7.8%	72 548	22.3%	33 139	10.2%	131 147	40.3%	47 319	75.8%	(30.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	31.0%	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	621 061	621 061	243 270	39.2%	232 265	37.4%	274 521	44.2%	750 056	120.8%	260 596	125.4%	5.3%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	1 030	1 030	135	13.1%	14	1.4%	183 649	17 829.9%	183 798	17 844.4%	54 133	270.1%	239.3%
Government - operating	294 836	294 836	119 278	40.5%	95 119	32.3%	71 335	24.2%	285 731	96.9%	111 143	110.6%	(35.8%)
Government - capital	319 020	319 020	121 180	38.0%	133 940	42.0%	15 540	4.9%	270 660	84.8%	93 909	120.2%	(83.5%)
Interest	6 175	6 175	2 677	43.4%	3 192	51.7%	3 997	64.7%	9 866	159.8%	1 410	90.9%	183.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(306 515)	(306 515)	(103 334)	33.7%	(98 352)	32.1%	(86 154)	28.1%	(287 840)	93.9%	(230 132)	140.2%	(62.6%)
Suppliers and employees	(286 275)	(286 275)	(101 270)	35.4%	(90 451)	31.6%	(71 903)	25.1%	(263 624)	92.1%	(222 734)	153.3%	(67.7%)
Finance charges	-	-	-	-	-	-	-	-	-	-	(1 803)	571.4%	(100.0%)
Transfers and grants	(20 240)	(20 240)	(2 064)	10.2%	(7 902)	39.0%	(14 251)	70.4%	(24 216)	119.6%	(5 596)	45.9%	154.7%
Net Cash from/(used) Operating Activities	314 545	314 545	139 936	44.5%	133 913	42.6%	188 367	59.9%	462 215	146.9%	30 464	102.2%	518.3%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(319 020)	(319 020)	(21 195)	6.6%	(73 351)	23.0%	(33 139)	10.4%	(127 686)	40.0%	(43 783)	74.9%	(24.3%)
Capital assets	(319 020)	(319 020)	(21 195)	6.6%	(73 351)	23.0%	(33 139)	10.4%	(127 686)	40.0%	(43 783)	74.9%	(24.3%)
Net Cash from/(used) Investing Activities	(319 020)	(319 020)	(21 195)	6.6%	(73 351)	23.0%	(33 139)	10.4%	(127 686)	40.0%	(43 783)	74.9%	(24.3%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(10 800)	(10 800)	(9 000)	83.3%	(2 700)	25.0%	(2 589)	24.0%	(14 289)	132.3%	(8 886)	-	(70.9%)
Repayment of borrowing	(10 800)	(10 800)	(9 000)	83.3%	(2 700)	25.0%	(2 589)	24.0%	(14 289)	132.3%	(8 886)	-	(70.9%)
Net Cash from/(used) Financing Activities	(10 800)	(10 800)	(9 000)	83.3%	(2 700)	25.0%	(2 589)	24.0%	(14 289)	132.3%	(8 886)	-	(70.9%)
Net Increase/(Decrease) in cash held	(15 275)	(15 275)	109 741	(718.5%)	57 861	(378.8%)	152 638	(999.3%)	320 240	(2 096.5%)	(22 206)	(42.8%)	(787.4%)
Cash/cash equivalents at the year begin:	57 992	57 992	45 699	78.8%	155 439	268.0%	213 301	367.8%	45 699	78.8%	44 029	6.1%	384.5%
Cash/cash equivalents at the year end:	42 717	42 717	155 439	363.9%	213 301	499.3%	365 939	856.7%	365 939	856.7%	21 823	143.7%	1 576.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	162	100.0%	-	-	-	-	-	-	162	100.0%	-	-	-
Total By Income Source	162	100.0%	-	-	-	-	-	-	162	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	162	100.0%	-	-	-	-	-	-	162	100.0%	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	162	100.0%	-	-	-	-	-	-	162	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	83	6.9%	-	-	-	-	1 114	93.1%	1 196	100.0%
Total	83	6.9%	-	-	-	-	1 114	93.1%	1 196	100.0%

Contact Details

Municipal Manager	Mr Zebo Tshetlho	053 928 4712
Financial Manager	Ms Segomotso Phatudi	053 928 1418

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: CITY OF MATLOSANA (NW403)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	2 514 173	2 550 572	709 284	28.2%	606 585	24.1%	607 945	23.8%	1 923 814	75.4%	581 038	83.5%	4.6%
Property rates	317 223	338 663	95 183	30.0%	60 706	19.1%	50 737	15.0%	206 626	61.0%	69 623	86.5%	(27.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	801 493	802 927	197 013	24.6%	162 156	20.2%	188 035	23.4%	547 204	68.2%	167 089	68.4%	12.5%
Service charges - water revenue	492 182	492 182	123 584	25.1%	119 806	24.3%	111 469	22.6%	354 859	72.1%	109 714	74.6%	1.6%
Service charges - sanitation revenue	106 575	106 575	28 077	26.3%	27 299	25.6%	26 787	25.1%	82 164	77.1%	24 668	61.5%	8.6%
Service charges - refuse revenue	149 572	149 582	40 109	26.8%	33 989	22.7%	35 305	23.6%	109 403	73.1%	33 255	62.2%	6.2%
Service charges - other	26 600	29 408	1 610	6.1%	1 121	4.2%	1 912	6.5%	4 643	15.8%	485	2 405.2%	294.5%
Rental of facilities and equipment	6 615	6 934	1 300	19.6%	1 849	27.9%	1 372	19.8%	4 520	65.2%	1 500	73.8%	(8.6%)
Interest earned - external investments	2 108	2 108	47	2.2%	293	13.9%	2 640	125.2%	2 980	141.3%	52	25.6%	4 983.5%
Interest earned - outstanding debtors	106 208	108 765	36 217	34.1%	39 023	36.7%	39 816	36.6%	115 056	105.8%	34 210	81.0%	16.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	7 102	7 086	351	4.9%	317	4.5%	157	2.2%	825	11.6%	297	52.3%	(47.0%)
Licences and permits	7 708	7 701	2 021	26.2%	1 572	20.4%	2 051	26.6%	5 644	73.3%	1 812	70.7%	13.2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	351 271	351 271	145 480	41.4%	111 837	31.8%	88 711	25.3%	346 028	98.5%	84 934	92.2%	4.4%
Other own revenue	139 516	147 050	38 292	27.4%	46 617	33.4%	58 954	40.1%	143 863	97.8%	53 402	133.5%	10.4%
Gains on disposal of PPE	-	318	-	-	-	-	-	-	-	-	(3)	-	(100.0%)
Operating Expenditure	2 818 956	2 853 431	524 648	18.6%	762 604	27.1%	585 700	20.5%	1 872 952	65.6%	680 433	73.3%	(13.9%)
Employee related costs	527 466	529 331	125 094	23.7%	128 395	24.3%	128 562	24.3%	382 051	72.2%	124 369	71.9%	3.4%
Remuneration of councillors	25 138	25 138	4 632	18.4%	6 339	25.2%	6 323	25.2%	17 294	68.8%	5 268	73.4%	20.0%
Debt impairment	367 523	367 523	91 881	25.0%	91 881	25.0%	91 881	25.0%	275 642	75.0%	-	-	(100.0%)
Depreciation and asset impairment	476 888	476 888	-	-	236 472	49.6%	39 412	8.3%	275 884	57.9%	76 934	68.4%	(48.8%)
Finance charges	14 181	14 169	2 473	17.4%	2 384	16.8%	2 206	15.6%	7 063	49.8%	2 650	74.2%	(16.8%)
Bulk purchases	811 802	811 802	153 021	18.8%	171 099	21.1%	186 049	22.9%	510 170	62.8%	209 701	74.0%	(11.3%)
Other Materials	105 958	111 387	12 171	11.5%	21 412	20.2%	23 403	21.0%	56 986	51.2%	16 168	55.9%	44.7%
Contracted services	46 448	46 648	5 023	10.8%	8 815	19.0%	7 557	16.2%	21 395	45.9%	5 566	73.2%	35.8%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	443 553	470 545	130 353	29.4%	95 808	21.6%	100 307	21.3%	326 467	69.4%	239 777	145.1%	(58.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(304 783)	(302 859)	184 636		(156 019)		22 245		50 862		(99 396)		
Transfers recognised - capital	134 616	-	22 882	17.0%	67 804	50.4%	34 633	-	125 319	-	19 639	89.8%	76.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(170 167)	(302 859)	207 518		(88 215)		56 878		176 181		(79 757)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(170 167)	(302 859)	207 518		(88 215)		56 878		176 181		(79 757)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(170 167)	(302 859)	207 518		(88 215)		56 878		176 181		(79 757)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(170 167)	(302 859)	207 518		(88 215)		56 878		176 181		(79 757)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	144 616	173 941	12 435	8.6%	29 859	20.6%	39 660	22.8%	81 955	47.1%	21 662	33.9%	83.1%
National Government	122 616	120 976	12 226	10.0%	29 220	23.8%	37 436	30.9%	78 882	65.2%	17 748	30.7%	110.9%
Provincial Government	12 000	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	134 616	120 976	12 226	9.1%	29 220	21.7%	37 436	30.9%	78 882	65.2%	17 748	30.7%	110.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 000	52 966	210	2.1%	639	6.4%	2 224	4.2%	3 073	5.8%	3 914	74.3%	(43.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	144 616	173 941	12 435	8.6%	29 859	20.6%	39 660	22.8%	81 955	47.1%	21 662	33.9%	83.1%
Governance and Administration	9 300	12 466	210	2.3%	639	6.9%	1 522	12.2%	2 371	19.0%	3 914	79.1%	(61.1%)
Executive & Council	4 300	7 466	210	4.9%	639	14.9%	1 522	20.4%	2 371	31.8%	10	39.9%	15 238.5%
Budget & Treasury Office	5 000	2 000	-	-	-	-	-	-	-	-	3 904	-	(100.0%)
Corporate Services	-	3 000	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	6 000	6 986	334	5.6%	-	-	489	7.0%	823	11.8%	1 262	18.4%	(61.3%)
Community & Social Services	700	1 300	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	5 300	5 300	334	6.3%	-	-	489	9.2%	823	15.5%	-	-	(100.0%)
Public Safety	-	387	-	-	-	-	-	-	-	-	1 262	44.3%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	46 170	50 684	10 034	21.7%	15 958	34.6%	8 699	17.2%	34 690	68.4%	9 232	29.4%	(5.8%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	46 170	50 684	10 034	21.7%	15 958	34.6%	8 699	17.2%	34 690	68.4%	9 232	29.4%	(5.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	78 522	99 181	1 819	2.3%	11 984	15.3%	27 378	27.6%	41 180	41.5%	7 254	32.6%	277.4%
Electricity	23 400	53 074	-	-	4 289	18.3%	18 811	35.4%	23 100	43.5%	2 178	33.4%	763.7%
Water	17 936	27 491	-	-	5 659	31.6%	2 688	9.8%	8 348	30.4%	254	29.2%	958.9%
Waste Water Management	37 186	18 616	1 819	4.9%	2 035	5.5%	5 879	31.6%	9 733	52.3%	4 822	36.2%	21.9%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 624	4 624	39	.8%	1 279	27.7%	1 573	34.0%	2 890	62.5%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	2 332 966	2 320 996	548 127	23.5%	554 771	23.8%	509 508	22.0%	1 612 406	69.5%	497 436	74.3%	2.4%
Property rates, penalties and collection charges	253 778	253 778	53 689	21.2%	52 769	20.8%	54 705	21.6%	161 163	63.5%	50 737	73.4%	7.8%
Service charges	1 479 215	1 479 215	265 345	17.9%	272 615	18.4%	273 885	18.5%	811 846	54.9%	248 601	66.4%	10.2%
Other revenue	111 978	111 978	60 684	54.2%	49 721	44.4%	53 383	47.7%	163 788	146.3%	93 507	130.9%	(42.9%)
Government - operating	351 271	351 271	145 480	41.4%	111 837	31.8%	92 309	26.3%	349 626	99.5%	85 842	92.4%	7.5%
Government - capital	134 616	122 646	22 882	17.0%	67 804	50.4%	35 203	28.7%	125 889	102.6%	18 731	89.1%	87.9%
Interest	2 108	2 108	47	2.2%	24	1.2%	22	1.1%	94	4.5%	18	.5%	27.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 153 378)	(2 078 753)	(492 700)	22.9%	(434 963)	20.2%	(448 922)	21.6%	(1 376 584)	66.2%	(457 895)	77.7%	(2.0%)
Suppliers and employees	(2 139 197)	(1 408 748)	(490 226)	22.9%	(432 579)	20.2%	(446 716)	31.7%	(1 369 521)	97.2%	(455 244)	76.7%	(1.9%)
Finance charges	(14 181)	(670 005)	(2 473)	17.4%	(2 384)	16.8%	(2 206)	.3%	(7 063)	1.1%	(2 650)	(74.9%)	(16.8%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	179 588	242 243	55 427	30.9%	119 808	66.7%	60 586	25.0%	235 821	97.3%	39 541	53.9%	53.2%
Cash Flow from Investing Activities													
Receipts	(972)	(972)	(1 889)	194.4%	4	(.4%)	6	(.6%)	(1 879)	193.3%	(4)	88.8%	(252.1%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	28	28	(513)	(1 832.7%)	-	-	-	-	(513)	(1 832.4%)	(6)	(19.0%)	(100.0%)
Decrease in other non-current receivables	(500)	(500)	(1 382)	276.5%	-	-	-	-	(1 382)	276.5%	2	-	(100.0%)
Decrease (increase) in non-current investments	(500)	(500)	6	(1.2%)	4	(.8%)	6	(1.3%)	17	(3.3%)	(0)	118.7%	(10 585.0%)
Payments	(144 616)	(173 941)	(12 435)	8.6%	(29 859)	20.6%	(39 660)	22.8%	(81 955)	47.1%	(21 894)	36.8%	81.1%
Capital assets	(144 616)	(173 941)	(12 435)	8.6%	(29 859)	20.6%	(39 660)	22.8%	(81 955)	47.1%	(21 894)	36.8%	81.1%
Net Cash from/(used) Investing Activities	(145 588)	(174 913)	(14 325)	9.8%	(29 855)	20.5%	(39 654)	22.7%	(83 833)	47.9%	(21 898)	37.4%	81.1%
Cash Flow from Financing Activities													
Receipts	2 000	2 000	(2 939)	(146.9%)	(3 650)	(182.5%)	(7 053)	(352.6%)	(13 642)	(682.1%)	(16 745)	-	(57.9%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	(3 148)	-	(3 739)	-	(3 399)	-	(10 286)	-	(17 648)	-	(80.7%)
Increase (decrease) in consumer deposits	2 000	2 000	209	10.5%	88	4.4%	(3 654)	(182.7%)	(3 356)	(167.8%)	903	-	(504.5%)
Payments	(16 000)	(16 000)	(6 017)	37.6%	(6 279)	39.2%	(5 605)	35.0%	(17 901)	111.9%	(5 592)	46.4%	.2%
Repayment of borrowing	(16 000)	(16 000)	(6 017)	37.6%	(6 279)	39.2%	(5 605)	35.0%	(17 901)	111.9%	(5 592)	46.4%	.2%
Net Cash from/(used) Financing Activities	(14 000)	(14 000)	(8 955)	64.0%	(9 929)	70.9%	(12 658)	90.4%	(31 542)	225.3%	(22 337)	112.0%	(43.3%)
Net Increase/(Decrease) in cash held	20 000	53 330	32 147	160.7%	80 024	400.1%	8 274	15.5%	120 446	225.9%	(4 695)	54.0%	(276.3%)
Cash/cash equivalents at the year begin:	60 000	25 569	31 076	51.8%	63 223	105.4%	143 247	560.2%	31 076	121.5%	109 243	231.5%	31.1%
Cash/cash equivalents at the year end:	80 000	78 899	63 223	79.0%	143 247	179.1%	151 521	192.0%	151 521	192.0%	104 549	75.1%	44.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	45 656	5.6%	32 055	3.9%	24 634	3.0%	717 010	87.5%	819 355	36.8%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	47 821	22.6%	12 148	5.7%	8 234	3.9%	143 632	67.8%	211 835	9.5%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	18 634	10.8%	5 194	3.0%	4 105	2.4%	143 830	83.7%	171 763	7.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 763	5.1%	4 273	3.2%	3 872	2.9%	118 806	88.9%	133 714	6.0%	-	-	-
Receivables from Exchange Transactions - Waste Management	12 217	4.9%	7 835	3.1%	7 544	3.0%	222 442	89.0%	250 038	11.2%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	18 909	3.8%	16 242	3.2%	14 983	3.0%	452 932	90.0%	503 065	22.6%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 586	4.1%	2 293	1.7%	2 020	1.5%	127 049	92.8%	136 948	6.2%	-	-	-
Total By Income Source	155 586	7.0%	80 038	3.6%	65 393	2.9%	1 925 701	86.5%	2 226 717	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	4 520	7.7%	1 325	2.3%	1 213	2.1%	51 829	88.0%	58 887	2.6%	-	-	-
Commercial	43 426	13.6%	13 468	4.2%	9 750	3.1%	252 459	79.1%	319 104	14.3%	-	-	-
Households	107 639	5.8%	65 245	3.5%	54 430	2.9%	1 621 413	87.7%	1 848 726	83.0%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	155 586	7.0%	80 038	3.6%	65 393	2.9%	1 925 701	86.5%	2 226 717	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	64 910	54.5%	-	-	-	-	54 270	45.5%	119 180	25.0%
Bulk Water	26 555	25.1%	-	-	-	-	79 278	74.9%	105 833	22.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	62 971	25.3%	17 802	7.2%	18 087	7.3%	149 857	60.3%	248 717	52.3%
Auditor-General	138	6.0%	55	2.4%	858	37.7%	1 224	53.8%	2 275	.5%
Other	-	-	-	-	-	-	-	-	-	-
Total	154 573	32.5%	17 857	3.8%	18 945	4.0%	284 629	59.8%	476 004	100.0%

Contact Details

Municipal Manager	Mr T S R Nkhumise	018 487 8009
Financial Manager	Mr MKG Ramorwesi	018 487 8040

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAQUASSI HILLS (NW404)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	215 819	215 819	106 416	49.3%	93 499	43.3%	67 438	31.2%	267 354	123.9%	205 499	120.8%	(67.2%)
Property rates	14 372	14 372	8 678	60.4%	8 937	62.2%	8 614	59.9%	26 228	182.5%	2 757	59.3%	212.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	25 473	25 473	14 642	57.5%	9 169	36.0%	7 478	29.4%	31 289	122.8%	159 170	445.7%	(95.3%)
Service charges - water revenue	19 847	19 847	15 298	77.1%	18 746	94.5%	7 175	36.2%	41 219	207.7%	6 636	67.1%	8.1%
Service charges - sanitation revenue	13 677	13 677	7 785	56.9%	7 802	57.0%	5 215	38.1%	20 802	152.1%	2 392	58.8%	118.0%
Service charges - refuse revenue	5 888	5 888	3 666	62.3%	3 671	62.3%	2 454	41.7%	9 791	166.3%	1 151	58.9%	113.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	89	89	173	193.1%	151	169.3%	59	65.8%	383	428.3%	243	102.8%	(75.8%)
Interest earned - external investments	49	49	22	45.1%	288	588.0%	58	118.4%	368	751.4%	(593)	(62.7%)	(109.8%)
Interest earned - outstanding debtors	21 083	21 083	12 669	60.1%	13 309	63.1%	9 260	43.9%	35 238	167.1%	3 569	59.2%	159.5%
Dividends received	2	2	1	72.2%	-	-	-	-	1	72.2%	2	-	(100.0%)
Fines	-	-	846	-	1 159	-	567	-	2 572	-	516	47.3%	9.9%
Licences and permits	10 243	10 243	2 207	21.5%	3 127	30.5%	1 930	18.8%	7 265	70.9%	1 153	60.4%	67.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	97 894	97 894	39 176	40.0%	24 888	25.4%	23 505	24.0%	87 569	89.5%	27 553	94.0%	(14.7%)
Other own revenue	7 201	7 201	1 252	17.4%	2 253	31.3%	1 124	15.6%	4 629	64.3%	950	70.9%	18.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	299 005	299 005	43 736	14.6%	49 199	16.5%	62 584	20.9%	155 518	52.0%	51 547	43.2%	21.4%
Employee related costs	77 079	77 079	15 943	20.7%	17 016	22.1%	16 980	22.0%	49 939	64.8%	16 313	70.9%	4.1%
Remuneration of councillors	7 715	7 715	1 722	22.3%	1 898	24.6%	1 999	25.9%	5 619	72.8%	1 974	74.2%	1.3%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	49 642	49 642	-	-	-	-	-	-	-	-	-	-	-
Finance charges	2 150	2 150	-	-	-	-	-	-	-	-	1 181	52.1%	(100.0%)
Bulk purchases	77 914	77 914	19 593	25.1%	18 305	23.5%	28 848	37.0%	66 746	85.7%	22 310	79.4%	29.3%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	15 866	15 866	3 206	20.2%	5 055	31.9%	4 232	26.7%	12 493	78.7%	2 251	43.0%	88.0%
Transfers and grants	29 725	29 725	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	38 914	38 914	3 272	8.4%	6 925	17.8%	10 524	27.0%	20 721	53.2%	7 518	41.9%	40.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(83 187)	(83 187)	62 680		44 301		4 854		111 836		153 952		
Transfers recognised - capital	29 725	29 725	-	-	-	-	-	-	-	-	30 017	104.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(53 461)	(53 461)	62 680		44 301		4 854		111 836		183 969		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(53 461)	(53 461)	62 680		44 301		4 854		111 836		183 969		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(53 461)	(53 461)	62 680		44 301		4 854		111 836		183 969		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(53 461)	(53 461)	62 680		44 301		4 854		111 836		183 969		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	29 725	29 725	13 952	46.9%	6 352	21.4%	5 260	17.7%	25 564	86.0%	2 665	41.6%	97.4%
National Government	29 336	29 336	13 274	45.2%	6 133	20.9%	5 240	17.9%	24 647	84.0%	2 495	41.3%	110.0%
Provincial Government	389	389	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 725	29 725	13 274	44.7%	6 133	20.6%	5 240	17.6%	24 647	82.9%	2 495	40.8%	110.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	679	-	219	-	20	-	917	-	170	214.0%	(88.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	29 725	29 725	13 952	46.9%	6 352	21.4%	5 260	17.7%	25 564	86.0%	2 665	41.6%	97.4%
Governance and Administration	1 188	1 188	-	-	-	-	-	-	-	-	45	22.6%	(100.0%)
Executive & Council	388	388	-	-	-	-	-	-	-	-	37	57.5%	(100.0%)
Budget & Treasury Office	800	800	-	-	-	-	-	-	-	-	7	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	389	389	129	33.1%	219	56.3%	20	5.0%	367	94.4%	125	16.9%	(84.4%)
Community & Social Services	389	389	129	33.1%	219	56.3%	20	5.0%	367	94.4%	125	16.9%	(84.4%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 424	12 424	8 930	71.9%	2 897	23.3%	-	-	11 827	95.2%	2 495	102.2%	(100.0%)
Planning and Development	-	-	71	-	-	-	-	-	71	-	-	-	-
Road Transport	12 424	12 424	8 859	71.3%	2 897	23.3%	-	-	11 756	94.6%	2 495	102.2%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	15 724	15 724	4 893	31.1%	3 236	20.6%	5 240	33.3%	13 370	85.0%	-	23.5%	(100.0%)
Electricity	9 032	9 032	1 659	18.4%	639	7.1%	192	2.1%	2 490	27.6%	-	-	(100.0%)
Water	6 692	6 692	3 234	48.3%	2 597	38.8%	-	-	5 832	87.1%	-	21.1%	-
Waste Water Management	-	-	-	-	-	-	5 049	-	5 049	-	-	24.9%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	242 887	242 887	161 749	66.6%	98 902	40.7%	154 200	63.5%	414 851	170.8%	98 826	153.1%	56.0%
Property rates, penalties and collection charges	14 372	14 372	5 848	40.7%	4 490	31.2%	4 020	28.0%	14 359	99.9%	3 687	62.6%	9.0%
Service charges	62 228	62 228	13 616	21.9%	13 788	22.2%	17 555	28.2%	44 959	72.2%	15 540	66.1%	13.0%
Other revenue	17 533	17 533	101 130	576.8%	55 190	314.8%	107 762	614.6%	264 081	1 506.2%	55 790	926.0%	93.2%
Government - operating	97 894	97 894	40 235	41.1%	24 888	25.4%	23 505	24.0%	88 628	90.5%	23 236	53.7%	1.2%
Government - capital	29 725	29 725	-	-	-	-	-	-	-	-	-	-	-
Interest	21 132	21 132	920	4.4%	546	2.6%	1 359	6.4%	2 824	13.4%	574	1 297.5%	136.7%
Dividends	2	2	-	-	-	-	-	-	-	-	-	-	-
Payments	(273 154)	(273 154)	(148 155)	54.2%	(93 302)	34.2%	(146 628)	53.7%	(388 085)	142.1%	(97 730)	139.5%	50.0%
Suppliers and employees	(271 004)	(271 004)	(148 155)	54.7%	(93 302)	34.4%	(146 628)	54.1%	(388 085)	143.2%	(97 730)	141.6%	50.0%
Finance charges	(2 150)	(2 150)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(30 267)	(30 267)	13 595	(44.9%)	5 600	(18.5%)	7 572	(25.0%)	26 766	(88.4%)	1 096	(487.8%)	590.8%
Cash Flow from Investing Activities													
Receipts	50	50	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	50	50	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(29 725)	(29 725)	(13 952)	46.9%	(6 193)	20.8%	(6 945)	23.4%	(27 090)	91.1%	(2 653)	45.3%	161.8%
Capital assets	(29 725)	(29 725)	(13 952)	46.9%	(6 193)	20.8%	(6 945)	23.4%	(27 090)	91.1%	(2 653)	45.3%	161.8%
Net Cash from/(used) Investing Activities	(29 675)	(29 675)	(13 952)	47.0%	(6 193)	20.9%	(6 945)	23.4%	(27 090)	91.3%	(2 653)	45.3%	161.8%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	15	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	15	-	(100.0%)
Payments	(2 850)	(2 850)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(2 850)	(2 850)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(2 850)	(2 850)	-	-	-	-	-	-	-	-	15	(1.7%)	(100.0%)
Net Increase/(Decrease) in cash held	(62 793)	(62 793)	(358)	.6%	(593)	.9%	627	(1.0%)	(324)	.5%	(1 541)	2.2%	(140.7%)
Cash/cash equivalents at the year begin:	(9 341)	(9 341)	655	(7.0%)	297	(3.2%)	(296)	3.2%	655	(7.0%)	736	(12.4%)	(140.2%)
Cash/cash equivalents at the year end:	(72 134)	(72 134)	297	(.4%)	(296)	.4%	331	(.5%)	331	(.5%)	(806)	1.1%	(141.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	5 978	2.0%	5 667	1.9%	4 371	1.5%	284 051	94.7%	300 066	36.1%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 402	21.9%	1 681	8.4%	1 086	5.4%	12 915	64.3%	20 085	2.4%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 541	4.1%	1 544	2.5%	1 422	2.3%	56 139	91.1%	61 646	7.4%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 884	1.7%	2 493	1.5%	2 398	1.4%	160 434	95.4%	168 209	20.2%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 344	1.5%	1 220	1.4%	1 199	1.4%	83 805	95.7%	87 568	10.5%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 711	2.5%	4 649	2.4%	4 582	2.4%	177 544	92.7%	191 486	23.0%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	69	3.6%	23	1.2%	23	1.2%	1 806	94.0%	1 921	.2%	-	-	-
Total By Income Source	21 929	2.6%	17 276	2.1%	15 082	1.8%	776 694	93.5%	830 981	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 096	26.9%	441	10.8%	162	4.0%	2 373	58.3%	4 072	.5%	-	-	-
Commercial	4 125	9.3%	2 135	4.8%	1 666	3.8%	36 208	82.0%	44 135	5.3%	-	-	-
Households	16 707	2.1%	14 700	1.9%	13 254	1.7%	738 112	94.3%	782 774	94.2%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	21 929	2.6%	17 276	2.1%	15 082	1.8%	776 694	93.5%	830 981	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	3 966	100.0%	-	-	-	-	-	-	3 966	3.2%
Bulk Water	4 703	4.4%	5 025	4.7%	4 509	4.2%	92 962	86.7%	107 200	85.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	782	6.1%	2 881	22.4%	663	5.2%	8 519	66.3%	12 844	10.2%
Auditor-General	5	.5%	33	3.1%	577	53.6%	461	42.8%	1 077	.9%
Other	400	73.0%	75	13.6%	39	7.1%	35	6.3%	548	.4%
Total	9 857	7.8%	8 014	6.4%	5 788	4.6%	101 977	81.2%	125 636	100.0%

Contact Details

Municipal Manager	Mr Ronald Jonas	018 596 1074
Financial Manager	Mr Charl Wenum	018 596 1067

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: TLOKWE-VENTERSDORP (NW405)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	-	1 551 170	380 820	-	456 068	-	272 381	17.6%	1 109 269	71.5%	-	-	(100.0%)
Property rates	-	165 247	38 362	-	38 587	-	38 173	23.1%	115 122	69.7%	-	-	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	715 221	218 242	-	159 899	-	109 621	15.3%	487 762	68.2%	-	-	(100.0%)
Service charges - water revenue	-	116 629	30 711	-	27 445	-	16 905	14.5%	75 061	64.4%	-	-	(100.0%)
Service charges - sanitation revenue	-	64 893	16 645	-	16 127	-	15 811	24.4%	48 583	74.9%	-	-	(100.0%)
Service charges - refuse revenue	-	57 303	14 620	-	14 583	-	14 206	24.8%	43 409	75.8%	-	-	(100.0%)
Service charges - other	-	10	0	-	-	-	9	90.2%	9	90.2%	-	-	(100.0%)
Rental of facilities and equipment	-	4 519	1 070	-	3 485	-	991	21.9%	5 546	122.7%	-	-	(100.0%)
Interest earned - external investments	-	24 868	1 291	-	3 431	-	3 792	15.3%	8 514	34.2%	-	-	(100.0%)
Interest earned - outstanding debtors	-	-	2 245	-	2 493	-	-	-	4 738	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	92 128	2 103	-	2 473	-	1 970	2.1%	6 546	7.1%	-	-	(100.0%)
Licences and permits	-	5 662	3 608	-	3 340	-	1 321	23.3%	8 268	146.0%	-	-	(100.0%)
Agency services	-	400	-	-	-	-	91	22.8%	91	22.8%	-	-	(100.0%)
Transfers recognised - operational	-	276 092	41 693	-	154 710	-	64 567	23.4%	260 970	94.5%	-	-	(100.0%)
Other own revenue	-	28 199	10 041	-	29 495	-	4 924	17.5%	44 460	157.7%	-	-	(100.0%)
Gains on disposal of PPE	-	-	188	-	0	-	-	-	188	-	-	-	-
Operating Expenditure	-	1 724 930	386 618	-	342 268	-	329 518	19.1%	1 058 405	61.4%	-	-	(100.0%)
Employee related costs	-	369 197	86 105	-	90 916	-	83 796	22.7%	260 817	70.6%	-	-	(100.0%)
Remuneration of councillors	-	21 218	4 794	-	5 746	-	6 223	29.3%	16 764	79.0%	-	-	(100.0%)
Debt impairment	-	70 910	7 225	-	6 475	-	5 950	8.4%	19 649	27.7%	-	-	(100.0%)
Depreciation and asset impairment	-	219 686	50 901	-	36 326	-	52 530	23.9%	139 757	63.6%	-	-	(100.0%)
Finance charges	-	80	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	540 337	145 573	-	101 259	-	99 430	18.4%	346 261	64.1%	-	-	(100.0%)
Other Materials	-	9 547	1 067	-	5 102	-	1 313	13.7%	7 482	78.4%	-	-	(100.0%)
Contracted services	-	103 303	21 459	-	23 616	-	19 177	18.6%	64 252	62.2%	-	-	(100.0%)
Transfers and grants	-	68 563	615	-	1 126	-	23 171	33.8%	24 912	36.3%	-	-	(100.0%)
Other expenditure	-	322 088	68 879	-	71 703	-	37 928	11.8%	178 511	55.4%	-	-	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	(173 760)	(5 799)		113 800		(57 137)		50 864		-		
Transfers recognised - capital	-	-	13 241	-	10 442	-	4 009	-	27 692	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	(173 760)	7 442		124 242		(53 128)		78 556		-		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	(173 760)	7 442		124 242		(53 128)		78 556		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	(173 760)	7 442		124 242		(53 128)		78 556		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	(173 760)	7 442		124 242		(53 128)		78 556		-		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	-	296 024	39 138	-	70 204	-	51 752	17.5%	161 094	54.4%	-	-	(100.0%)
National Government	-	100 370	18 612	-	28 716	-	15 008	15.0%	62 337	62.1%	-	-	(100.0%)
Provincial Government	-	5 298	3 188	-	2 910	-	-	-	6 097	115.1%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	105 667	21 800	-	31 626	-	15 008	14.2%	68 434	64.8%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	190 357	17 338	-	36 965	-	36 745	19.3%	91 047	47.8%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	1 613	-	-	-	1 613	-	-	-	-
Capital Expenditure Standard Classification	-	296 024	39 138	-	70 204	-	51 752	17.5%	161 094	54.4%	-	-	(100.0%)
Governance and Administration	-	4 084	266	-	185	-	853	20.9%	1 303	31.9%	-	-	(100.0%)
Executive & Council	-	3 259	235	-	119	-	826	25.3%	1 180	36.2%	-	-	(100.0%)
Budget & Treasury Office	-	237	-	-	-	-	8	3.4%	8	3.4%	-	-	(100.0%)
Corporate Services	-	588	31	-	66	-	19	3.2%	116	19.7%	-	-	(100.0%)
Community and Public Safety	-	31 198	3 146	-	5 541	-	3 690	11.8%	12 377	39.7%	-	-	(100.0%)
Community & Social Services	-	8 362	207	-	46	-	24	.3%	278	3.3%	-	-	(100.0%)
Sport And Recreation	-	12 163	1 069	-	3 730	-	2 557	21.0%	7 356	60.5%	-	-	(100.0%)
Public Safety	-	10 657	1 870	-	1 764	-	1 109	10.4%	4 743	44.5%	-	-	(100.0%)
Housing	-	16	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	46 394	7 970	-	18 132	-	14 834	32.0%	40 936	88.2%	-	-	(100.0%)
Planning and Development	-	1 502	1 500	-	1	-	2	.1%	1 502	100.0%	-	-	(100.0%)
Road Transport	-	44 573	6 169	-	18 131	-	14 820	33.2%	39 120	87.8%	-	-	(100.0%)
Environmental Protection	-	318	302	-	-	-	13	3.9%	314	98.9%	-	-	(100.0%)
Trading Services	-	214 349	27 755	-	46 347	-	32 375	15.1%	106 478	49.7%	-	-	(100.0%)
Electricity	-	46 063	3 524	-	14 687	-	12 044	26.1%	30 254	65.7%	-	-	(100.0%)
Water	-	16 756	1 251	-	5 180	-	3 093	18.5%	9 525	56.8%	-	-	(100.0%)
Waste Water Management	-	151 389	22 980	-	26 481	-	17 238	11.4%	66 699	44.1%	-	-	(100.0%)
Waste Management	-	141	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	-	1 375 374	411 005	-	515 080	-	387 353	28.2%	1 313 438	95.5%	-	-	(100.0%)
Property rates, penalties and collection charges	-	144 918	36 674	-	36 830	-	36 201	25.0%	109 705	75.7%	-	-	(100.0%)
Service charges	-	880 662	275 830	-	218 905	-	212 416	24.1%	707 151	80.3%	-	-	(100.0%)
Other revenue	-	62 005	26 597	-	31 821	-	46 428	74.9%	104 846	169.1%	-	-	(100.0%)
Government - operating	-	199 378	52 662	-	161 537	-	52 974	26.6%	267 173	134.0%	-	-	(100.0%)
Government - capital	-	64 911	13 241	-	60 063	-	34 591	53.3%	107 895	166.2%	-	-	(100.0%)
Interest	-	23 500	6 002	-	5 923	-	4 743	20.2%	16 668	70.9%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(1 315 391)	(365 822)	-	(365 282)	-	(328 999)	25.0%	(1 060 103)	80.6%	-	-	(100.0%)
Suppliers and employees	-	(539 486)	(365 396)	-	(364 156)	-	(319 024)	59.1%	(1 048 577)	194.4%	-	-	(100.0%)
Finance charges	-	(480 151)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(295 754)	(426)	-	(1 126)	-	(9 975)	3.4%	(11 526)	3.9%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	-	59 983	45 183	-	149 798	-	58 354	97.3%	253 336	422.3%	-	-	(100.0%)
Cash Flow from Investing Activities													
Receipts	-	-	(0)	-	1 000	-	-	-	1 000	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	1 001	-	-	-	1 001	-	-	-	-
Decrease in other non-current receivables	-	-	(0)	-	(1)	-	-	-	(1)	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(294 040)	(46 194)	-	(65 265)	-	(51 752)	17.6%	(163 212)	55.5%	-	-	(100.0%)
Capital assets	-	(294 040)	(46 194)	-	(65 265)	-	(51 752)	17.6%	(163 212)	55.5%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	-	(294 040)	(46 194)	-	(64 266)	-	(51 752)	17.6%	(162 212)	55.2%	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	3 000	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	3 000	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	3 000	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	-	(231 057)	(1 011)	-	85 532	-	6 602	(2.9%)	91 123	(39.4%)	-	-	(100.0%)
Cash/cash equivalents at the year begin:	-	156 624	174 322	-	173 311	-	258 843	165.3%	174 322	111.3%	-	-	(100.0%)
Cash/cash equivalents at the year end:	-	(74 433)	173 311	-	258 843	-	265 445	(356.6%)	265 445	(356.6%)	-	-	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	5 905	15.0%	1 974	5.0%	1 221	3.1%	30 383	77.0%	39 484	15.1%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	39 138	43.3%	4 629	5.1%	2 431	2.7%	44 150	48.9%	90 348	34.5%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 568	19.1%	4 543	7.5%	3 946	6.5%	40 578	66.9%	60 635	23.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 919	10.9%	1 341	3.7%	942	2.6%	29 593	82.7%	35 796	13.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	3 883	15.0%	1 296	5.0%	841	3.3%	19 784	76.7%	25 804	9.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	18	13.7%	5	4.2%	4	3.2%	101	78.8%	128	-	-	-	-
Interest on Arrear Debtor Accounts	910	5.1%	993	5.6%	924	5.2%	15 022	84.2%	17 849	6.8%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(13 494)	172.4%	(3 672)	46.9%	(1 759)	22.5%	11 097	(141.8%)	(7 828)	(3.0%)	-	-	-
Total By Income Source	51 848	19.8%	11 109	4.2%	8 552	3.3%	190 708	72.7%	262 216	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	854	8.7%	397	4.0%	318	3.2%	8 245	84.0%	9 815	3.7%	-	-	-
Commercial	20 060	28.6%	2 633	3.8%	1 910	2.7%	45 531	64.9%	70 134	26.7%	-	-	-
Households	30 708	17.5%	7 899	4.5%	6 164	3.5%	130 966	74.5%	175 736	67.0%	-	-	-
Other	226	3.5%	180	2.8%	160	2.4%	5 965	91.3%	6 531	2.5%	-	-	-
Total By Customer Group	51 848	19.8%	11 109	4.2%	8 552	3.3%	190 708	72.7%	262 216	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	3 804	9.1%	-	-	-	-	37 853	90.9%	41 657	55.5%
Bulk Water	20	.2%	20	.2%	17	.2%	9 521	99.4%	9 577	12.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 111	12.7%	1 736	10.4%	900	5.4%	11 875	71.4%	16 622	22.2%
Auditor-General	326	4.6%	1 257	17.6%	-	-	5 562	77.8%	7 144	9.5%
Other	-	-	-	-	-	-	-	-	-	-
Total	6 262	8.3%	3 012	4.0%	917	1.2%	64 810	86.4%	75 001	100.0%

Contact Details

Municipal Manager	Nomathemba Emily Mokgethi	018 299 5003
Financial Manager	Manato Isaac Moruti	018 299 5151

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: DR KENNETH KAUNDA (DC40)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	173 396	173 396	70 907	40.9%	9 404	5.4%	44 525	25.7%	124 836	72.0%	42 335	89.4%	5.2%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	1 160	1 160	354	30.5%	841	72.5%	519	44.8%	1 714	147.8%	912	52.9%	(43.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	5	-	5	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	172 199	172 199	70 550	41.0%	8 540	5.0%	43 982	25.5%	123 072	71.5%	41 421	90.9%	6.2%
Other own revenue	37	37	3	7.1%	23	62.2%	(20)	(54.7%)	5	14.5%	2	13.5%	(1 205.3%)
Gains on disposal of PPE	-	-	-	-	-	-	39	-	39	-	-	-	(100.0%)
Operating Expenditure	172 329	172 329	32 326	18.8%	48 874	28.4%	39 132	22.7%	120 332	69.8%	70 405	73.4%	(44.4%)
Employee related costs	78 228	78 228	19 508	24.9%	19 996	25.6%	20 096	25.7%	59 600	76.2%	18 486	77.5%	8.7%
Remuneration of councillors	9 163	9 163	1 580	17.2%	1 977	21.6%	2 379	26.0%	5 936	64.8%	2 328	71.6%	2.2%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 050	3 050	-	-	-	-	2 601	85.3%	2 601	85.3%	1 915	58.3%	35.8%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	1 107	1 107	46	4.2%	149	13.5%	197	17.8%	393	35.5%	241	43.7%	(18.2%)
Contracted services	3 374	3 374	169	5.0%	856	25.4%	677	20.1%	1 702	50.5%	620	54.6%	9.3%
Transfers and grants	49 364	49 364	5 565	11.3%	16 713	33.9%	8 373	17.0%	30 652	62.1%	39 216	73.1%	(78.6%)
Other expenditure	27 923	27 923	5 457	19.5%	9 182	32.9%	4 808	17.2%	19 448	69.6%	7 598	72.1%	(36.7%)
Loss on disposal of PPE	120	120	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 067	1 067	38 581		(39 470)		5 393		4 504		(28 070)		
Transfers recognised - capital	2 242	2 242	-	-	50 642	2 258.8%	-	-	50 642	2 258.8%	577	100.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 309	3 309	38 581		11 172		5 393		55 146		(27 493)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	3 309	3 309	38 581		11 172		5 393		55 146		(27 493)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 309	3 309	38 581		11 172		5 393		55 146		(27 493)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 309	3 309	38 581		11 172		5 393		55 146		(27 493)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	3 925	3 925	-	-	-	-	-	-	-	-	1 645	22.8%	(100.0%)
National Government	3 925	3 925	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	3 925	3 925	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	1 645	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	3 925	3 925	-	-	-	-	-	-	-	-	1 645	22.8%	(100.0%)
Governance and Administration	3 265	3 265	-	-	-	-	-	-	-	-	48	4.8%	(100.0%)
Executive & Council	185	185	-	-	-	-	-	-	-	-	4	88.0%	(100.0%)
Budget & Treasury Office	3 020	3 020	-	-	-	-	-	-	-	-	-	2.1%	-
Corporate Services	60	60	-	-	-	-	-	-	-	-	44	59.3%	(100.0%)
Community and Public Safety	490	490	-	-	-	-	-	-	-	-	1 597	63.3%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	490	490	-	-	-	-	-	-	-	-	1 597	63.3%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	170	170	-	-	-	-	-	-	-	-	-	79.9%	-
Planning and Development	30	30	-	-	-	-	-	-	-	-	-	98.6%	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	140	140	-	-	-	-	-	-	-	-	-	72.4%	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	175 638	175 638	70 811	40.3%	60 046	34.2%	44 496	25.3%	175 353	99.8%	46 334	91.4%	(4.0%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	37	37	13	34.1%	23	62.2%	34	91.8%	70	188.1%	40	21.6%	(14.7%)
Government - operating	172 199	172 199	70 550	41.0%	59 182	34.4%	43 943	25.5%	173 675	100.9%	45 167	92.9%	(2.7%)
Government - capital	2 242	2 242	-	-	-	-	-	-	-	-	-	85.8%	-
Interest	1 160	1 160	248	21.4%	841	72.5%	519	44.8%	1 608	138.7%	1 127	55.0%	(53.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(169 159)	(169 159)	(38 914)	23.0%	(48 874)	28.9%	(39 132)	23.1%	(126 919)	75.0%	(67 265)	73.0%	(41.8%)
Suppliers and employees	(119 795)	(119 795)	(29 259)	24.4%	(32 161)	26.8%	(28 158)	23.5%	(89 578)	74.8%	(29 469)	74.3%	(4.5%)
Finance charges	-	-	-	-	-	-	(2 601)	-	(2 601)	-	-	-	(100.0%)
Transfers and grants	(49 364)	(49 364)	(9 654)	19.6%	(16 713)	33.9%	(8 373)	17.0%	(34 741)	70.4%	(37 796)	71.8%	(77.8%)
Net Cash from/(used) Operating Activities	6 479	6 479	31 898	492.3%	11 172	172.4%	5 364	82.8%	48 434	747.5%	(20 932)	25.2%	(125.6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 925)	(3 925)	(96)	2.4%	-	-	-	-	(96)	2.4%	(1 164)	17.2%	(100.0%)
Capital assets	(3 925)	(3 925)	(96)	2.4%	-	-	-	-	(96)	2.4%	(1 164)	17.2%	(100.0%)
Net Cash from/(used) Investing Activities	(3 925)	(3 925)	(96)	2.4%	-	-	-	-	(96)	2.4%	(1 164)	17.2%	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 554	2 554	31 802	1 245.2%	11 172	437.4%	5 364	210.0%	48 338	1 892.6%	(22 096)	24.3%	(124.3%)
Cash/cash equivalents at the year begin:	8 500	8 500	-	-	31 802	374.1%	42 974	505.6%	-	-	140 929	161.3%	(69.5%)
Cash/cash equivalents at the year end:	11 054	11 054	31 802	287.7%	42 974	388.8%	48 338	437.3%	48 338	437.3%	118 833	4 731.3%	(59.3%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 353	100.0%	-	-	-	-	-	-	1 353	49.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	577	100.0%	-	-	-	-	-	-	577	20.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	831	100.0%	-	-	-	-	-	-	831	30.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 761	100.0%	-	-	-	-	-	-	2 761	100.0%

Contact Details

Municipal Manager	Ms M.I Matthews	018 473 8016
Financial Manager	Jerry Mononela	018 473 8042

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE TOWN (CPT)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	34 520 879	35 822 027	9 187 058	26.6%	9 047 293	26.2%	9 208 952	25.7%	27 443 303	76.6%	8 421 827	75.2%	9.3%
Property rates	6 959 000	7 577 601	1 980 740	28.5%	2 043 110	29.4%	1 991 030	26.3%	6 014 880	79.4%	1 684 866	75.9%	18.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	11 807 918	11 807 918	3 159 446	26.8%	2 840 861	24.1%	2 872 762	24.3%	8 873 069	75.1%	2 798 791	75.8%	2.6%
Service charges - water revenue	3 066 664	3 251 696	715 457	23.3%	823 022	26.8%	1 071 002	32.9%	2 609 482	80.2%	981 910	80.2%	9.1%
Service charges - sanitation revenue	1 628 277	1 691 777	372 523	22.9%	420 290	25.8%	461 584	27.3%	1 254 397	74.1%	475 296	78.1%	(2.9%)
Service charges - refuse revenue	1 232 929	1 216 925	298 318	24.2%	299 355	24.3%	297 841	24.5%	895 514	73.6%	278 062	74.4%	7.1%
Service charges - other	617 287	624 981	129 601	21.0%	151 196	24.5%	154 502	24.7%	435 299	69.6%	110 984	59.7%	39.2%
Rental of facilities and equipment	487 985	486 022	118 000	24.2%	113 339	23.2%	127 516	26.2%	358 855	73.8%	90 392	58.9%	41.1%
Interest earned - external investments	610 778	619 314	182 820	29.9%	184 632	30.2%	207 803	33.6%	575 255	92.9%	158 084	73.6%	31.5%
Interest earned - outstanding debtors	284 710	244 710	61 574	21.6%	68 513	24.1%	70 794	28.9%	200 881	82.1%	58 776	69.8%	20.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 055 743	1 055 676	155 716	14.7%	151 593	14.4%	122 045	11.6%	429 353	40.7%	149 981	51.2%	(18.6%)
Licences and permits	27 893	35 893	11 400	40.9%	14 387	51.6%	11 350	31.6%	37 136	103.5%	10 696	102.3%	6.1%
Agency services	153 993	153 993	42 253	27.4%	43 121	28.0%	49 478	32.1%	134 852	87.6%	46 940	85.2%	5.4%
Transfers recognised - operational	3 802 940	4 308 544	1 077 695	28.3%	1 029 807	27.1%	900 967	20.9%	3 008 468	69.8%	804 558	68.1%	12.0%
Other own revenue	2 705 262	2 706 475	881 515	32.6%	864 069	31.9%	862 114	31.9%	2 607 698	96.4%	768 207	92.9%	12.2%
Gains on disposal of PPE	79 500	40 500	-	-	-	-	8 164	20.2%	8 164	20.2%	4 287	13.5%	90.4%
Operating Expenditure	34 796 423	35 728 598	7 288 144	20.9%	7 976 487	22.9%	7 481 319	20.9%	22 745 950	63.7%	6 758 239	64.8%	10.7%
Employee related costs	10 677 474	10 428 887	2 449 762	22.9%	2 753 820	25.8%	2 443 033	23.4%	7 646 615	73.3%	2 272 986	74.0%	7.5%
Remuneration of councillors	152 117	146 941	31 285	20.6%	33 853	22.3%	34 548	23.5%	99 686	67.8%	36 737	72.1%	(6.0%)
Debt impairment	2 003 203	2 257 845	299 488	15.0%	304 569	15.2%	412 230	18.3%	1 016 287	45.0%	263 940	44.0%	56.2%
Depreciation and asset impairment	2 347 797	2 464 404	537 545	22.9%	547 991	23.3%	583 797	23.7%	1 669 333	67.7%	516 776	71.1%	13.0%
Finance charges	895 848	896 798	172 686	19.3%	173 393	19.4%	173 202	19.3%	519 281	57.9%	179 747	70.8%	(3.6%)
Bulk purchases	8 515 180	8 515 180	2 104 259	24.7%	1 848 161	21.7%	1 715 454	20.1%	5 667 875	66.6%	1 653 008	67.6%	3.8%
Other Materials	338 172	519 207	86 849	25.7%	109 628	32.4%	130 130	25.1%	326 607	62.9%	82 608	65.3%	57.5%
Contracted services	4 391 371	4 720 942	545 611	12.4%	985 068	22.4%	827 429	17.5%	2 358 108	49.9%	761 676	48.0%	8.6%
Transfers and grants	174 833	121 353	35 622	20.4%	28 679	16.4%	23 987	19.8%	88 288	72.8%	30 703	71.9%	(21.9%)
Other expenditure	5 300 428	5 657 039	1 025 039	19.3%	1 191 324	22.5%	1 137 216	20.1%	3 353 579	59.3%	956 735	61.5%	18.9%
Loss on disposal of PPE	-	-	-	-	-	-	293	-	293	-	3 323	-	(91.2%)
Surplus/(Deficit)	(275 544)	93 429	1 898 914		1 070 806		1 727 633		4 697 352		1 663 588		
Transfers recognised - capital	2 177 040	2 205 071	327 433	15.0%	507 793	23.3%	436 620	19.8%	1 271 845	57.7%	352 697	47.1%	23.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	(6 600)	(16 440)	-	(72)	-	-	-	(16 512)	250.2%	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 901 496	2 291 900	2 209 906		1 578 527		2 164 253		5 952 686		2 016 285		
Taxation	-	-	-	-	(2 363)	-	-	-	(2 363)	-	-	-	-
Surplus/(Deficit) after taxation	1 901 496	2 291 900	2 209 906		1 580 890		2 164 253		5 955 049		2 016 285		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 901 496	2 291 900	2 209 906		1 580 890		2 164 253		5 955 049		2 016 285		
Share of surplus/ (deficit) of associate	-	-	0	-	0	-	0	-	0	-	-	-	(100.0%)
Surplus/(Deficit) for the year	1 901 496	2 291 900	2 209 906		1 580 890		2 164 253		5 955 049		2 016 285		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	6 774 256	6 771 355	842 593	12.4%	1 518 669	22.4%	1 341 758	19.8%	3 703 020	54.7%	855 088	41.4%	56.9%
National Government	2 079 122	2 152 751	320 721	15.4%	489 916	23.6%	464 578	21.6%	1 275 215	59.2%	314 230	46.2%	47.8%
Provincial Government	97 918	52 320	6 712	6.9%	17 877	18.3%	8 473	16.2%	33 061	63.2%	38 467	57.8%	(78.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	141	41.3%	(100.0%)
Transfers recognised - capital	2 177 040	2 205 071	327 433	15.0%	507 793	23.3%	473 051	21.5%	1 308 276	59.3%	352 838	47.1%	34.1%
Borrowing	2 988 696	2 917 150	344 137	11.5%	724 349	24.2%	572 005	19.6%	1 640 490	56.2%	408 523	50.5%	40.0%
Internally generated funds	1 520 720	1 567 793	153 759	10.1%	268 880	17.7%	285 930	18.2%	708 569	45.2%	80 242	17.2%	256.3%
Public contributions and donations	87 800	81 341	17 265	19.7%	17 647	20.1%	10 772	13.2%	45 684	56.2%	13 485	66.7%	(20.1%)
Capital Expenditure Standard Classification	6 774 256	6 771 355	842 593	12.4%	1 518 669	22.4%	1 341 758	19.8%	3 703 020	54.7%	855 088	41.4%	56.9%
Governance and Administration	571 966	701 374	38 169	6.7%	91 575	16.0%	173 596	24.8%	303 340	43.2%	108 269	45.4%	60.3%
Executive & Council	39 349	162 996	7 552	19.2%	11 181	28.4%	98 358	60.3%	117 091	71.8%	10 713	35.3%	818.1%
Budget & Treasury Office	15 997	24 265	1 653	10.3%	2 163	13.5%	4 850	20.0%	8 667	35.7%	908	38.2%	433.9%
Corporate Services	516 620	514 114	28 963	5.6%	78 231	15.1%	70 388	13.7%	177 582	34.5%	96 648	46.7%	(27.2%)
Community and Public Safety	936 453	1 011 968	79 197	8.5%	147 002	15.7%	302 944	29.9%	529 143	52.3%	134 433	42.7%	125.3%
Community & Social Services	69 742	88 770	10 191	14.6%	10 604	15.2%	16 927	19.1%	37 722	42.5%	17 322	52.3%	(2.3%)
Sport And Recreation	148 513	166 802	18 747	12.6%	38 156	25.7%	24 039	14.4%	80 942	48.5%	27 017	41.4%	(11.0%)
Public Safety	185 098	169 867	27 180	14.7%	31 614	17.1%	38 735	22.8%	97 529	57.4%	23 984	43.6%	61.5%
Housing	499 611	562 338	21 641	4.3%	57 718	11.6%	219 971	39.1%	299 330	53.2%	63 218	41.0%	248.0%
Health	33 490	24 191	1 438	4.3%	8 911	26.6%	3 272	13.5%	13 621	56.3%	2 892	31.1%	13.1%
Economic and Environmental Services	1 534 557	1 507 837	261 604	17.0%	501 762	32.7%	184 645	12.2%	948 012	62.9%	237 099	46.4%	(22.1%)
Planning and Development	70 524	69 666	4 573	6.5%	17 342	24.6%	21 069	30.2%	42 984	61.7%	17 514	66.0%	20.3%
Road Transport	1 448 117	1 426 123	256 885	17.7%	483 957	33.4%	161 868	11.4%	902 711	63.3%	216 761	45.9%	(25.3%)
Environmental Protection	15 916	12 048	145	.9%	463	2.9%	1 708	14.2%	2 316	19.2%	2 824	24.0%	(39.5%)
Trading Services	3 458 301	3 138 227	386 392	11.2%	685 801	19.8%	595 557	19.0%	1 667 750	53.1%	374 955	44.4%	58.8%
Electricity	1 536 812	1 305 937	152 193	9.9%	312 264	20.3%	283 421	21.7%	747 878	57.3%	131 578	41.2%	115.4%
Water	883 225	912 219	108 838	12.3%	211 850	24.0%	141 371	15.5%	462 059	50.7%	118 099	47.6%	19.7%
Waste Water Management	800 774	737 990	106 613	13.3%	151 756	19.0%	117 158	15.9%	375 528	50.9%	96 137	51.8%	21.9%
Waste Management	237 491	182 081	18 748	7.9%	9 931	4.2%	53 607	29.4%	82 286	45.2%	29 142	29.2%	84.0%
Other	272 980	411 948	77 231	28.3%	92 528	33.9%	85 016	20.6%	254 774	61.8%	331	.1%	25 561.7%

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	33 876 045	34 532 216	9 659 755	28.5%	9 176 069	27.1%	10 196 807	29.5%	29 032 631	84.1%	9 324 704	83.6%	9.4%
Property rates, penalties and collection charges	6 864 644	7 392 306	2 144 136	31.2%	1 965 300	28.6%	2 164 644	29.3%	6 274 080	84.9%	1 689 713	77.7%	28.1%
Service charges	16 910 000	16 975 854	4 411 446	26.1%	4 415 008	26.1%	4 497 152	26.5%	13 323 606	78.5%	4 083 931	76.2%	10.1%
Other revenue	3 422 844	3 369 434	997 440	29.1%	1 224 443	35.8%	1 146 582	34.0%	3 368 465	100.0%	1 521 431	145.2%	(24.6%)
Government - operating	3 802 940	3 888 895	1 150 302	30.2%	1 077 737	28.3%	1 236 337	31.8%	3 464 375	89.1%	1 088 334	69.7%	13.6%
Government - capital	2 264 840	2 286 412	809 595	35.7%	341 420	15.1%	1 001 279	43.8%	2 152 294	94.1%	816 050	100.0%	22.7%
Interest	610 778	619 314	146 837	24.0%	152 161	24.9%	150 813	24.4%	449 810	72.6%	125 245	60.6%	20.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(29 695 538)	(30 267 148)	(9 226 203)	31.1%	(7 814 545)	26.3%	(7 043 723)	23.3%	(24 084 471)	79.6%	(6 632 547)	80.0%	6.2%
Suppliers and employees	(28 762 136)	(29 329 727)	(9 046 179)	31.5%	(7 671 002)	26.7%	(6 852 602)	23.4%	(23 569 783)	80.4%	(6 452 050)	80.1%	6.2%
Finance charges	(818 248)	(813 068)	(178 819)	21.9%	(143 505)	17.5%	(191 007)	23.5%	(513 331)	63.1%	(180 497)	75.2%	5.8%
Transfers and grants	(115 154)	(124 353)	(1 205)	1.0%	(38)	-	(114)	.1%	(1 357)	1.1%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	4 180 507	4 265 068	433 552	10.4%	1 361 524	32.6%	3 153 084	73.9%	4 948 161	116.0%	2 692 157	106.6%	17.1%
Cash Flow from Investing Activities													
Receipts	(6 232)	(46 225)	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	79 500	40 500	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	3 578	2 585	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(89 310)	(89 310)	-	-	-	-	-	-	-	-	-	-	-
Payments	(6 124 129)	(6 135 414)	(852 616)	13.9%	(989 132)	16.2%	(863 423)	14.1%	(2 705 172)	44.1%	(527 145)	43.0%	63.8%
Capital assets	(6 124 129)	(6 135 414)	(852 616)	13.9%	(989 132)	16.2%	(863 423)	14.1%	(2 705 172)	44.1%	(527 145)	43.0%	63.8%
Net Cash from/(used) Investing Activities	(6 130 361)	(6 181 639)	(852 616)	13.9%	(989 132)	16.1%	(863 423)	14.0%	(2 705 172)	43.8%	(527 145)	42.2%	63.8%
Cash Flow from Financing Activities													
Receipts	2 869 950	2 773 675	150 500	5.2%	42 500	1.5%	-	-	193 000	7.0%	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 840 001	2 741 212	150 500	5.3%	42 500	1.5%	-	-	193 000	7.0%	-	-	-
Increase (decrease) in consumer deposits	29 948	32 463	-	-	-	-	-	-	-	-	-	-	-
Payments	(494 800)	(491 821)	(88 055)	17.8%	(20 000)	4.0%	(122 076)	24.8%	(230 131)	46.8%	(88 055)	80.2%	38.6%
Repayment of borrowing	(494 800)	(491 821)	(88 055)	17.8%	(20 000)	4.0%	(122 076)	24.8%	(230 131)	46.8%	(88 055)	80.2%	38.6%
Net Cash from/(used) Financing Activities	2 375 150	2 281 854	62 445	2.6%	22 500	.9%	(122 076)	(5.3%)	(37 131)	(1.6%)	(88 055)	104.1%	38.6%
Net Increase/(Decrease) in cash held	425 297	365 282	(356 619)	(83.9%)	394 892	92.9%	2 167 585	593.4%	2 205 858	603.9%	2 076 957	(152.9%)	4.4%
Cash/cash equivalents at the year begin:	1 347 362	3 481 911	1 197 922	88.9%	841 304	62.4%	1 236 195	35.5%	1 197 922	34.4%	6 626 975	174.6%	(81.3%)
Cash/cash equivalents at the year end:	1 772 658	3 847 193	841 304	47.5%	1 236 195	69.7%	3 403 780	88.5%	3 403 780	88.5%	8 703 931	370.6%	(60.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	497 570	16.7%	210 140	7.0%	117 682	3.9%	2 162 438	72.4%	2 987 829	36.7%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	713 996	75.3%	42 003	4.4%	17 184	1.8%	175 527	18.5%	948 711	11.7%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	547 919	33.4%	89 946	5.5%	64 770	3.9%	937 546	57.2%	1 640 181	20.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	184 428	15.5%	67 569	5.7%	40 370	3.4%	899 157	75.5%	1 191 524	14.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	83 047	16.6%	21 570	4.3%	17 477	3.5%	377 134	75.5%	499 228	6.1%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	56 157	8.2%	10 934	1.6%	12 654	1.9%	603 198	88.3%	682 943	8.4%	-	-	-
Interest on Arrear Debtor Accounts	57 605	6.6%	25 862	3.0%	24 214	2.8%	767 778	87.7%	875 460	10.8%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(140 117)	20.2%	(35 450)	5.1%	(29 808)	4.3%	(489 058)	70.4%	(694 433)	(8.5%)	-	-	-
Total By Income Source	2 000 607	24.6%	432 574	5.3%	264 544	3.3%	5 433 719	66.8%	8 131 443	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	79 780	160.3%	4 211	8.5%	(4 857)	(9.8%)	(29 357)	(59.0%)	49 778	.6%	-	-	-
Commercial	1 042 736	59.4%	94 163	5.4%	50 707	2.9%	568 500	32.4%	1 756 105	21.6%	-	-	-
Households	1 063 347	15.8%	362 869	5.4%	234 155	3.5%	5 085 563	75.4%	6 745 933	83.0%	-	-	-
Other	(185 256)	44.1%	(28 669)	6.8%	(15 461)	3.7%	(190 987)	45.4%	(420 372)	(5.2%)	-	-	-
Total By Customer Group	2 000 607	24.6%	432 574	5.3%	264 544	3.3%	5 433 719	66.8%	8 131 443	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	331 937	102.0%	351	.1%	99	-	(7 105)	(2.2%)	325 282	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	331 937	102.0%	351	.1%	99	-	(7 105)	(2.2%)	325 282	100.0%

Contact Details

Municipal Manager	Mr Achmat Ebrahim	021 400 1330
Financial Manager	Mr Kevin Jacoby	021 400 3265

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MATZIKAMA (WC011)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	275 761	279 881	75 110	27.2%	61 715	22.4%	66 169	23.6%	202 994	72.5%	58 304	73.3%	13.5%
Property rates	43 274	43 242	18 601	43.0%	8 331	19.3%	7 869	18.2%	34 801	80.5%	6 817	74.3%	15.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	110 223	110 585	24 466	22.2%	22 986	20.9%	29 412	26.6%	76 864	69.5%	26 503	73.8%	11.0%
Service charges - water revenue	18 372	18 454	2 830	15.4%	4 171	22.7%	6 157	33.4%	13 158	71.3%	4 833	67.6%	27.4%
Service charges - sanitation revenue	14 837	14 841	3 589	24.2%	3 438	23.2%	3 363	22.7%	10 390	70.0%	3 187	70.5%	5.5%
Service charges - refuse revenue	14 784	14 788	3 693	25.0%	3 567	24.1%	3 524	23.8%	10 784	72.9%	3 291	72.6%	7.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 882	4 144	933	24.0%	1 280	33.0%	834	20.1%	3 047	73.5%	1 198	89.0%	(30.4%)
Interest earned - external investments	1 118	1 488	372	33.3%	353	31.6%	407	27.3%	1 132	76.0%	210	75.9%	94.0%
Interest earned - outstanding debtors	2 972	2 972	736	24.8%	743	25.0%	813	27.4%	2 292	77.1%	843	82.1%	(3.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 383	1 974	224	9.4%	628	26.4%	466	23.6%	1 317	66.8%	380	57.3%	22.4%
Licences and permits	1 243	1 268	221	17.8%	346	27.9%	323	25.5%	891	70.3%	406	114.2%	(20.3%)
Agency services	2 886	2 886	343	11.9%	536	18.6%	1 233	42.7%	2 112	73.2%	(236)	60.8%	(622.6%)
Transfers recognised - operational	52 951	55 160	18 375	34.7%	14 700	27.8%	11 025	20.0%	44 100	79.9%	10 352	79.1%	6.5%
Other own revenue	2 743	2 987	477	17.4%	580	21.2%	644	21.6%	1 702	57.0%	393	52.1%	64.2%
Gains on disposal of PPE	4 092	5 092	248	6.1%	56	1.4%	98	1.9%	402	7.9%	129	8.3%	(23.5%)
Operating Expenditure	272 372	282 547	57 983	21.3%	57 884	21.3%	58 972	20.9%	174 840	61.9%	56 157	60.9%	5.0%
Employee related costs	101 586	104 439	22 095	21.7%	27 623	27.2%	23 603	22.6%	73 321	70.2%	22 217	71.4%	6.2%
Remuneration of councillors	6 469	6 416	1 463	22.6%	1 511	23.4%	1 511	23.6%	4 486	69.9%	1 650	72.5%	(8.4%)
Debt impairment	15 700	15 700	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	12 529	13 445	-	-	-	-	-	-	-	-	-	-	-
Finance charges	8 594	9 729	-	-	-	-	1 638	16.8%	1 638	16.8%	1 705	19.9%	(3.9%)
Bulk purchases	89 662	89 662	26 653	29.7%	19 531	21.8%	21 970	24.5%	68 153	76.0%	21 255	74.7%	3.4%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	129	60	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	1 038	1 068	5	.4%	498	48.0%	293	27.4%	796	74.5%	478	94.4%	(38.8%)
Other expenditure	36 666	42 028	7 768	21.2%	8 721	23.8%	9 957	23.7%	26 446	62.9%	8 852	58.1%	12.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 389	(2 666)	17 126		3 830		7 197		28 154		2 147		
Transfers recognised - capital	23 703	24 125	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	27 092	21 459	17 126		3 830		7 197		28 154		2 147		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	27 092	21 459	17 126		3 830		7 197		28 154		2 147		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	27 092	21 459	17 126		3 830		7 197		28 154		2 147		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	27 092	21 459	17 126		3 830		7 197		28 154		2 147		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	27 077	28 517	2 156	8.0%	8 851	32.7%	4 899	17.2%	15 906	55.8%	4 711	39.4%	4.0%
National Government	23 337	23 337	2 061	8.8%	8 142	34.9%	4 340	18.6%	14 544	62.3%	3 979	44.0%	9.1%
Provincial Government	366	788	-	-	6	1.5%	13	1.7%	19	2.4%	269	19.8%	(95.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	23 703	24 125	2 061	8.7%	8 148	34.4%	4 354	18.0%	14 563	60.4%	4 248	42.7%	2.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 375	4 392	95	2.8%	703	20.8%	545	12.4%	1 343	30.6%	463	19.2%	17.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	27 077	28 517	2 156	8.0%	8 851	32.7%	4 899	17.2%	15 906	55.8%	4 711	39.4%	4.0%
Governance and Administration	295	695	26	8.9%	23	7.7%	27	4.0%	76	11.0%	74	87.6%	(63.1%)
Executive & Council	100	100	-	-	-	-	-	-	-	-	34	48.9%	(100.0%)
Budget & Treasury Office	75	139	-	-	23	30.1%	27	19.7%	50	36.0%	-	86.4%	(100.0%)
Corporate Services	120	456	26	21.8%	-	-	-	-	26	5.7%	41	-	(100.0%)
Community and Public Safety	2 040	2 116	6	.3%	45	2.2%	408	19.3%	459	21.7%	330	16.8%	23.6%
Community & Social Services	558	634	-	-	14	2.5%	39	6.1%	53	8.4%	10	8.4%	290.6%
Sport And Recreation	1 482	1 482	6	.4%	31	2.1%	369	24.9%	406	27.4%	320	19.4%	15.3%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 720	13 583	1 840	14.5%	4 823	37.9%	2 132	15.7%	8 794	64.7%	1 363	18.5%	56.4%
Planning and Development	105	931	-	-	-	-	3	.3%	3	.3%	60	38.8%	(95.5%)
Road Transport	12 615	12 652	1 840	14.6%	4 823	38.2%	2 129	16.8%	8 792	69.5%	1 303	18.0%	63.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	12 022	12 124	284	2.4%	3 961	32.9%	2 332	19.2%	6 576	54.2%	2 943	50.5%	(20.8%)
Electricity	3 587	3 384	284	7.9%	1 450	40.4%	80	2.4%	1 814	53.6%	675	20.5%	(88.1%)
Water	605	957	-	-	321	53.1%	121	12.7%	443	46.3%	2 067	63.3%	(94.1%)
Waste Water Management	7 235	7 437	-	-	2 189	30.3%	2 044	27.5%	4 233	56.9%	166	68.1%	1 131.0%
Waste Management	595	345	-	-	-	-	87	25.1%	87	25.1%	35	3.6%	147.7%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	267 493	272 194	93 914	35.1%	106 744	39.9%	74 668	27.4%	275 327	101.2%	71 973	92.2%	3.7%
Property rates, penalties and collection charges	38 817	37 837	12 727	32.8%	14 836	38.2%	12 019	31.8%	39 582	104.6%	10 876	86.8%	10.5%
Service charges	136 420	139 379	46 534	34.1%	54 241	39.8%	44 001	31.6%	144 776	103.9%	40 206	90.7%	9.4%
Other revenue	11 819	12 349	2 199	18.6%	3 371	28.5%	3 500	28.3%	9 071	73.5%	2 141	83.3%	63.5%
Government - operating	52 951	54 451	22 284	42.1%	18 864	35.6%	13 263	24.4%	54 411	99.9%	13 298	99.9%	(.3%)
Government - capital	23 703	24 024	9 061	38.2%	14 337	60.5%	666	2.8%	24 064	100.2%	4 400	95.9%	(84.9%)
Interest	3 783	4 153	1 109	29.3%	1 095	28.9%	1 220	29.4%	3 424	82.4%	1 053	88.8%	15.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(242 568)	(242 712)	(86 605)	35.7%	(87 684)	36.1%	(63 579)	26.2%	(237 868)	98.0%	(64 249)	91.4%	(1.0%)
Suppliers and employees	(238 518)	(237 562)	(86 601)	36.3%	(85 547)	35.9%	(63 287)	26.6%	(235 435)	99.1%	(62 066)	92.0%	2.0%
Finance charges	(3 012)	(4 083)	-	-	(1 638)	54.4%	-	-	(1 638)	40.1%	(1 705)	51.3%	(100.0%)
Transfers and grants	(1 038)	(1 068)	(5)	.4%	(498)	48.0%	(293)	27.4%	(796)	74.5%	(478)	94.4%	(38.8%)
Net Cash from/(used) Operating Activities	24 925	29 482	7 309	29.3%	19 061	76.5%	11 089	37.6%	37 458	127.1%	7 724	97.2%	43.6%
Cash Flow from Investing Activities													
Receipts	4 102	5 250	248	6.0%	56	1.4%	98	1.9%	402	7.7%	129	8.3%	(23.5%)
Proceeds on disposal of PPE	4 092	5 092	248	6.1%	56	1.4%	98	1.9%	402	7.9%	129	8.3%	(23.5%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	10	158	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(27 077)	(28 517)	(2 156)	8.0%	(8 851)	32.7%	(4 899)	17.2%	(15 906)	55.8%	(4 711)	39.4%	4.0%
Capital assets	(27 077)	(28 517)	(2 156)	8.0%	(8 851)	32.7%	(4 899)	17.2%	(15 906)	55.8%	(4 711)	39.4%	4.0%
Net Cash from/(used) Investing Activities	(22 975)	(23 267)	(1 908)	8.3%	(8 795)	38.3%	(4 800)	20.6%	(15 504)	66.6%	(4 582)	43.8%	4.8%
Cash Flow from Financing Activities													
Receipts	277	166	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	277	166	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 054)	(4 083)	-	-	(2 015)	49.7%	-	-	(2 015)	49.4%	-	-	-
Repayment of borrowing	(4 054)	(4 083)	-	-	(2 015)	49.7%	-	-	(2 015)	49.4%	-	-	-
Net Cash from/(used) Financing Activities	(3 778)	(3 917)	-	-	(2 015)	53.3%	-	-	(2 015)	51.4%	-	-	-
Net Increase/(Decrease) in cash held	(1 828)	2 298	5 400	(295.5%)	8 250	(451.4%)	6 289	273.7%	19 939	867.8%	3 142	396.4%	100.2%
Cash/cash equivalents at the year begin:	16 626	10 511	10 511	63.2%	15 911	95.7%	24 161	229.9%	10 511	100.0%	30 951	100.0%	(21.9%)
Cash/cash equivalents at the year end:	14 798	12 808	15 911	107.5%	24 161	163.3%	30 450	237.7%	30 450	237.7%	34 093	205.1%	(10.7%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - I Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 885	22.1%	756	8.8%	736	8.6%	5 167	60.5%	8 544	13.8%	-	-	7 431
Trade and Other Receivables from Exchange Transactions - Electricity	7 155	80.6%	1 228	13.8%	209	2.4%	280	3.2%	8 872	14.3%	3 110	35.1%	1 196
Receivables from Non-exchange Transactions - Property Rates	2 498	28.3%	719	8.1%	356	4.0%	5 253	59.5%	8 827	14.3%	140	1.6%	2 836
Receivables from Exchange Transactions - Waste Water Management	1 229	13.9%	613	6.9%	468	5.3%	6 540	73.9%	8 850	14.3%	1 423	16.1%	8 317
Receivables from Exchange Transactions - Waste Management	1 167	14.0%	554	6.6%	412	4.9%	6 227	74.5%	8 360	13.5%	1 328	15.9%	7 269
Receivables from Exchange Transactions - Property Rental Debtors	12	10.0%	5	3.8%	4	3.2%	101	83.0%	122	.2%	-	-	133
Interest on Arrear Debtor Accounts	241	4.3%	237	4.2%	212	3.8%	4 940	87.7%	5 631	9.1%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 278	10.1%	446	3.5%	231	1.8%	10 721	84.6%	12 676	20.5%	-	-	13 564
Total By Income Source	15 465	25.0%	4 558	7.4%	2 629	4.2%	39 229	63.4%	61 881	100.0%	6 001	9.7%	40 746
Debtors Age Analysis By Customer Group													
Organs of State	988	37.2%	44	1.7%	20	.7%	1 604	60.4%	2 656	4.3%	-	-	-
Commercial	947	56.0%	224	13.2%	122	7.2%	399	23.6%	1 692	2.7%	-	-	-
Households	10 548	22.3%	2 859	6.1%	2 048	4.3%	31 765	67.3%	47 220	76.3%	-	-	-
Other	2 982	28.9%	1 431	13.9%	439	4.3%	5 460	52.9%	10 313	16.7%	6 001	58.2%	40 746
Total By Customer Group	15 465	25.0%	4 558	7.4%	2 629	4.2%	39 229	63.4%	61 881	100.0%	6 001	9.7%	40 746

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3	100.0%	-	-	-	-	-	-	3	.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	330	80.6%	78	19.0%	1	.4%	-	-	409	99.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1	100.0%	-	-	-	-	-	-	1	.1%
Total	333	80.8%	78	18.9%	1	.4%	-	-	412	100.0%

Contact Details

Municipal Manager	Mr Daniël Petrus Lubbe	027 201 3301
Financial Manager	Mr Gerald Seas	027 201 3304

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CEDERBERG (WC012)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	219 882	255 880	70 346	32.0%	54 888	25.0%	50 054	19.6%	175 288	68.5%	51 346	72.1%	(2.5%)
Property rates	39 200	38 412	13 422	34.2%	8 633	22.0%	7 978	20.8%	30 033	78.2%	7 599	72.0%	5.0%
Property rates - penalties and collection charges	1 704	1 404	368	21.6%	376	22.1%	306	21.8%	1 051	74.9%	1 175	73.4%	(73.9%)
Service charges - electricity revenue	77 534	78 241	20 759	26.8%	17 384	22.4%	19 984	25.5%	58 127	74.3%	17 692	72.0%	13.0%
Service charges - water revenue	25 133	25 341	5 196	20.7%	6 078	24.2%	7 583	29.9%	18 857	74.4%	7 101	74.2%	6.8%
Service charges - sanitation revenue	8 946	8 821	2 521	28.2%	1 987	22.2%	2 177	24.7%	6 684	75.8%	1 901	72.6%	14.5%
Service charges - refuse revenue	6 860	7 310	1 908	27.8%	1 775	25.9%	1 805	24.7%	5 488	75.1%	1 706	79.5%	5.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 663	3 948	1 084	29.6%	962	26.3%	1 255	31.8%	3 301	83.6%	894	78.5%	40.4%
Interest earned - external investments	368	368	61	16.7%	199	54.3%	185	50.3%	446	121.2%	66	83.9%	182.0%
Interest earned - outstanding debtors	2 613	1 492	502	19.2%	426	16.3%	305	20.4%	1 232	82.6%	(429)	49.5%	(171.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 047	30 528	1 072	35.2%	1 456	47.8%	1 629	5.3%	4 157	13.6%	535	58.9%	204.3%
Licences and permits	1 024	1 044	255	24.9%	232	22.7%	383	36.7%	870	83.4%	302	76.1%	27.0%
Agency services	1 472	1 772	407	27.6%	391	26.6%	388	21.9%	1 185	66.9%	14	86.3%	2 703.8%
Transfers recognised - operational	44 950	54 393	21 411	47.6%	14 598	32.5%	5 771	10.6%	41 780	76.8%	10 342	72.1%	(44.2%)
Other own revenue	3 369	2 806	1 382	41.0%	392	11.6%	304	10.8%	2 078	74.0%	2 405	80.1%	(87.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	43	46.5%	(100.0%)
Operating Expenditure	230 106	272 830	56 905	24.7%	57 194	24.9%	62 953	23.1%	177 052	64.9%	48 687	71.0%	29.3%
Employee related costs	73 780	75 961	17 292	23.4%	20 954	28.4%	19 134	25.2%	57 379	75.5%	16 293	75.6%	17.4%
Remuneration of councillors	4 478	4 559	996	22.2%	1 147	25.6%	1 056	23.2%	3 199	70.2%	1 019	66.3%	3.6%
Debt impairment	10 000	40 820	2 500	25.0%	2 500	25.0%	9 367	22.9%	14 367	35.2%	2 000	75.0%	368.4%
Depreciation and asset impairment	18 314	17 290	4 308	23.5%	4 308	23.5%	4 383	25.3%	13 000	75.2%	3 746	70.2%	17.0%
Finance charges	7 146	7 798	1 878	26.3%	1 361	19.0%	1 646	21.1%	4 885	62.6%	1 631	69.9%	.9%
Bulk purchases	67 024	67 497	18 750	28.0%	13 096	19.5%	15 046	22.3%	46 892	69.5%	13 877	84.1%	8.4%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	49 364	58 905	11 180	22.6%	13 829	28.0%	12 322	20.9%	37 330	63.4%	10 121	57.5%	21.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(10 224)	(16 950)	13 442		(2 307)		(12 899)		(1 764)		2 659		
Transfers recognised - capital	45 910	58 459	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	35 687	41 509	13 442		(2 307)		(12 899)		(1 764)		2 659		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	35 687	41 509	13 442		(2 307)		(12 899)		(1 764)		2 659		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	35 687	41 509	13 442		(2 307)		(12 899)		(1 764)		2 659		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	35 687	41 509	13 442		(2 307)		(12 899)		(1 764)		2 659		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	50 561	70 194	2 823	5.6%	10 184	20.1%	4 866	6.9%	17 873	25.5%	11 534	62.7%	(57.8%)
National Government	45 892	43 185	2 646	5.8%	9 676	21.1%	3 518	8.1%	15 840	36.7%	10 794	63.0%	(67.4%)
Provincial Government	19	15 274	9	45.4%	2	12.7%	-	-	11	.1%	580	49.6%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	45 911	58 459	2 654	5.8%	9 679	21.1%	3 518	6.0%	15 851	27.1%	11 374	62.1%	(69.1%)
Borrowing	-	5 000	-	-	-	-	-	-	-	-	124	104.2%	(100.0%)
Internally generated funds	4 650	6 735	169	3.6%	505	10.9%	1 348	20.0%	2 022	30.0%	35	38.8%	3 753.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	50 561	70 194	2 823	5.6%	10 184	20.1%	4 866	6.9%	17 873	25.5%	11 534	62.7%	(57.8%)
Governance and Administration	695	1 597	66	9.5%	8	1.1%	50	3.1%	124	7.7%	41	63.6%	22.8%
Executive & Council	-	150	-	-	-	-	-	-	-	-	-	80.4%	-
Budget & Treasury Office	240	652	2	.9%	5	2.1%	21	3.2%	28	4.3%	10	100.6%	100.9%
Corporate Services	455	795	64	14.0%	3	.6%	29	3.7%	96	12.1%	30	44.0%	(3.7%)
Community and Public Safety	1 334	1 412	81	6.1%	198	14.8%	306	21.7%	585	41.4%	1 631	74.1%	(81.2%)
Community & Social Services	1 084	1 412	81	7.5%	198	18.2%	306	21.7%	585	41.4%	1 631	74.1%	(81.2%)
Sport And Recreation	250	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 719	6 056	82	1.4%	878	15.3%	1 226	20.2%	2 186	36.1%	66	43.3%	1 754.7%
Planning and Development	275	279	-	-	-	-	277	99.5%	277	99.5%	-	-	(100.0%)
Road Transport	5 444	5 778	82	1.5%	878	16.1%	949	16.4%	1 909	33.0%	66	43.3%	1 335.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	42 813	52 434	2 594	6.1%	9 100	21.3%	3 284	6.3%	14 978	28.6%	9 796	60.8%	(66.5%)
Electricity	3 365	4 665	-	-	2 000	59.4%	30	.6%	2 030	43.5%	62	24.1%	(52.0%)
Water	18 487	18 255	264	1.4%	1 857	10.0%	1 263	6.9%	3 384	18.5%	329	38.0%	284.4%
Waste Water Management	19 411	24 413	2 330	12.0%	5 243	27.0%	1 903	7.8%	9 476	38.8%	9 406	70.5%	(79.8%)
Waste Management	1 550	5 101	-	-	-	-	89	1.7%	89	1.7%	-	68.5%	(100.0%)
Other	-	8 695	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	250 505	275 650	83 190	33.2%	69 788	27.9%	68 337	24.8%	221 315	80.3%	57 637	79.1%	18.6%
Property rates, penalties and collection charges	36 047	35 554	9 097	25.2%	8 445	23.4%	7 642	21.5%	25 184	70.8%	4 799	63.3%	59.3%
Service charges	110 503	111 654	28 970	26.2%	27 523	24.9%	31 837	28.5%	88 331	79.1%	27 209	80.4%	17.0%
Other revenue	10 899	14 454	4 040	37.1%	2 882	26.4%	16 073	111.2%	22 995	159.1%	4 202	105.5%	282.5%
Government - operating	44 950	54 393	21 411	47.6%	14 598	32.5%	4 251	7.8%	40 260	74.0%	10 520	75.8%	(59.6%)
Government - capital	45 910	58 459	19 452	42.4%	15 988	34.8%	8 207	14.0%	43 647	74.7%	10 662	86.3%	(23.0%)
Interest	2 197	1 136	221	10.1%	352	16.0%	326	28.7%	899	79.2%	246	64.9%	32.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(194 053)	(206 623)	(73 183)	37.7%	(57 135)	29.4%	(53 771)	26.0%	(184 088)	89.1%	(44 782)	83.6%	20.1%
Suppliers and employees	(192 203)	(204 254)	(72 596)	37.8%	(56 902)	29.6%	(53 169)	26.0%	(182 667)	89.4%	(44 026)	84.4%	20.8%
Finance charges	(1 850)	(2 369)	(588)	31.8%	(232)	12.5%	(602)	25.4%	(1 421)	60.0%	(755)	53.8%	(20.3%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	56 452	69 027	10 007	17.7%	12 653	22.4%	14 566	21.1%	37 227	53.9%	12 855	58.8%	13.3%
Cash Flow from Investing Activities													
Receipts	-	9	(11 903)	-	2 632	-	(4 028)	(45 921.4%)	(13 298)	(151 600.4%)	(2 673)	23.9%	50.7%
Proceeds on disposal of PPE	-	9	-	-	-	-	2	20.3%	2	20.3%	9	45.7%	(80.3%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(11 903)	-	2 632	-	(4 030)	-	(13 300)	-	(2 682)	-	50.3%
Payments	(50 561)	(65 194)	(2 823)	5.6%	(10 184)	20.1%	(4 866)	7.5%	(17 873)	27.4%	(6 165)	52.1%	(21.1%)
Capital assets	(50 561)	(65 194)	(2 823)	5.6%	(10 184)	20.1%	(4 866)	7.5%	(17 873)	27.4%	(6 165)	52.1%	(21.1%)
Net Cash from/(used) Investing Activities	(50 561)	(65 186)	(14 726)	29.1%	(7 551)	14.9%	(8 894)	13.6%	(31 171)	47.8%	(8 838)	54.5%	.6%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 088)	(2 410)	(934)	44.7%	(681)	32.6%	(947)	39.3%	(2 562)	106.3%	(1 743)	75.3%	(45.7%)
Repayment of borrowing	(2 088)	(2 410)	(934)	44.7%	(681)	32.6%	(947)	39.3%	(2 562)	106.3%	(1 743)	75.3%	(45.7%)
Net Cash from/(used) Financing Activities	(2 088)	(2 410)	(934)	44.7%	(681)	32.6%	(947)	39.3%	(2 562)	106.3%	(1 743)	61.1%	(45.7%)
Net Increase/(Decrease) in cash held	3 803	1 431	(5 653)	(148.6%)	4 421	116.3%	4 725	330.2%	3 494	244.1%	2 274	(37.2%)	107.8%
Cash/cash equivalents at the year begin:	2 972	1 764	1 764	59.3%	(3 889)	(130.8%)	533	30.2%	1 764	100.0%	(995)	10.5%	(153.5%)
Cash/cash equivalents at the year end:	6 776	3 195	(3 889)	(57.4%)	533	7.9%	5 257	164.6%	5 257	164.6%	1 279	43.0%	310.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	3 052	13.8%	1 659	7.5%	1 350	6.1%	16 060	72.6%	22 121	30.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 790	39.7%	1 590	13.2%	593	4.9%	5 093	42.2%	12 066	16.3%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 291	14.8%	1 413	6.4%	988	4.5%	16 511	74.4%	22 203	30.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	852	8.7%	543	5.6%	497	5.1%	7 889	80.7%	9 781	13.2%	-	-	-
Receivables from Exchange Transactions - Waste Management	696	9.1%	459	6.0%	382	5.0%	6 146	80.0%	7 683	10.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	24	(152.6%)	(69)	431.2%	(149)	925.9%	177	(1 104.5%)	(16)	-	-	-	-
Total By Income Source	12 705	17.2%	5 595	7.6%	3 661	5.0%	51 876	70.3%	73 838	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	783	41.8%	213	11.4%	42	2.2%	833	44.5%	1 871	2.5%	-	-	-
Commercial	6 074	24.7%	1 998	8.1%	773	3.1%	15 737	64.0%	24 583	33.3%	-	-	-
Households	5 210	11.6%	3 127	6.9%	2 705	6.0%	34 038	75.5%	45 080	61.1%	-	-	-
Other	638	27.7%	256	11.1%	141	6.1%	1 269	55.1%	2 304	3.1%	-	-	-
Total By Customer Group	12 705	17.2%	5 595	7.6%	3 661	5.0%	51 876	70.3%	73 838	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	3 623	100.0%	-	-	-	-	-	-	3 623	83.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	171	99.9%	0	.1%	-	-	-	-	171	4.0%
Auditor-General	-	-	522	100.0%	-	-	-	-	522	12.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	3 794	87.9%	522	12.1%	-	-	-	-	4 316	100.0%

Contact Details

Municipal Manager	Mr Gerrit Matthyse	027 482 8000
Financial Manager	Mr Elrico Alfred	027 482 8000

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BERGRIVIER (WC013)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	298 613	298 613	80 634	27.0%	68 835	23.1%	68 986	23.1%	218 455	73.2%	99 033	79.3%	(30.3%)
Property rates	55 677	55 677	21 545	38.7%	11 588	20.8%	11 576	20.8%	44 709	80.3%	17 860	95.8%	(35.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	100 386	100 386	26 330	26.2%	22 998	22.9%	25 460	25.4%	74 788	74.5%	40 391	92.1%	(37.0%)
Service charges - water revenue	24 765	24 765	6 162	24.9%	5 346	21.6%	7 926	32.0%	19 434	78.5%	12 981	95.6%	(38.9%)
Service charges - sanitation revenue	10 278	10 278	2 783	27.1%	2 721	26.5%	2 846	27.7%	8 351	81.2%	4 304	95.0%	(33.9%)
Service charges - refuse revenue	17 111	17 111	4 586	26.8%	4 614	27.0%	4 704	27.5%	13 904	81.3%	7 191	93.6%	(34.6%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 242	4 242	1 264	29.8%	1 935	45.6%	1 038	24.5%	4 236	99.9%	1 311	104.0%	(20.8%)
Interest earned - external investments	3 200	3 200	1 109	34.6%	1 575	49.2%	1 501	46.9%	4 185	130.8%	1 048	91.3%	43.3%
Interest earned - outstanding debtors	4 240	4 240	972	22.9%	1 053	24.8%	1 094	25.8%	3 119	73.6%	1 584	103.1%	(31.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 307	4 307	84	2.0%	405	9.4%	297	6.9%	786	18.3%	180	19.4%	65.0%
Licences and permits	1 560	1 560	375	24.1%	337	21.6%	417	26.7%	1 130	72.4%	317	24.9%	31.4%
Agency services	2 041	2 041	589	28.9%	486	23.8%	615	30.1%	1 690	82.8%	619	80.1%	(.7%)
Transfers recognised - operational	67 211	67 211	14 004	20.8%	14 956	22.3%	10 386	15.5%	39 345	58.5%	10 264	46.1%	1.2%
Other own revenue	3 594	3 594	831	23.1%	821	22.9%	1 126	31.3%	2 778	77.3%	982	81.9%	14.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	305 577	305 577	68 195	22.3%	71 579	23.4%	59 635	19.5%	199 409	65.3%	58 674	61.6%	1.6%
Employee related costs	107 291	107 291	23 524	21.9%	28 711	26.8%	24 556	22.9%	76 792	71.6%	22 589	73.4%	8.7%
Remuneration of councillors	4 861	4 861	1 260	25.9%	1 361	28.0%	1 231	25.3%	3 852	79.2%	1 464	87.6%	(15.9%)
Debt impairment	8 795	8 795	2 199	25.0%	2 199	25.0%	1 711	19.5%	6 108	69.5%	1 236	69.6%	38.4%
Depreciation and asset impairment	18 539	18 539	4 655	25.1%	4 635	25.0%	3 517	19.0%	12 807	69.1%	4 524	74.8%	(22.3%)
Finance charges	12 214	12 214	1 579	12.9%	4 121	33.7%	1 086	8.9%	6 787	55.6%	857	39.3%	26.7%
Bulk purchases	75 397	75 397	24 779	32.9%	16 805	22.3%	13 351	17.7%	54 935	72.9%	17 449	74.5%	(23.5%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	3 561	3 561	688	19.3%	700	19.7%	1 401	39.4%	2 789	78.3%	929	74.2%	50.8%
Other expenditure	74 919	74 919	9 512	12.7%	13 047	17.4%	12 781	17.1%	35 340	47.2%	9 625	36.2%	32.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(6 964)	(6 964)	12 439		(2 744)		9 351		19 046		40 359		
Transfers recognised - capital	15 044	15 044	-	-	3 702	24.6%	1 541	10.2%	5 243	34.9%	3 285	27.8%	(53.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 080	8 080	12 439		958		10 892		24 289		43 644		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	8 080	8 080	12 439		958		10 892		24 289		43 644		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 080	8 080	12 439		958		10 892		24 289		43 644		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 080	8 080	12 439		958		10 892		24 289		43 644		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	32 478	29 144	2 210	6.8%	6 196	19.1%	4 098	14.1%	12 504	42.9%	9 261	91.0%	(55.8%)
National Government	14 274	9 789	1 721	12.1%	2 734	19.2%	216	2.2%	4 671	47.7%	4 290	39.6%	(95.0%)
Provincial Government	770	838	-	-	553	71.8%	3	.3%	556	66.3%	2 696	2 998.9%	(99.9%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	15 044	10 627	1 721	11.4%	3 287	21.8%	219	2.1%	5 227	49.2%	6 986	126.6%	(96.9%)
Borrowing	6 750	6 750	-	-	340	5.0%	2 586	38.3%	2 926	43.3%	1 747	44.1%	48.0%
Internally generated funds	10 684	10 817	489	4.6%	2 417	22.6%	1 284	11.9%	4 190	38.7%	528	35.6%	143.2%
Public contributions and donations	-	950	-	-	152	-	9	.9%	160	16.9%	-	-	(100.0%)
Capital Expenditure Standard Classification	32 478	29 144	2 210	6.8%	6 196	19.1%	4 098	14.1%	12 504	42.9%	9 261	91.0%	(55.8%)
Governance and Administration	4 610	4 788	290	6.3%	1 119	24.3%	501	10.5%	1 911	39.9%	13	47.9%	3 762.4%
Executive & Council	416	166	-	-	20	4.7%	24	14.5%	44	26.3%	-	3.1%	(100.0%)
Budget & Treasury Office	1 880	1 880	241	12.8%	131	7.0%	161	8.6%	533	28.3%	-	2.9%	(100.0%)
Corporate Services	2 314	2 742	50	2.2%	968	41.8%	316	11.5%	1 335	48.7%	13	71.6%	2 337.5%
Community and Public Safety	4 387	7 068	107	2.4%	1 464	33.4%	520	7.4%	2 091	29.6%	3 814	435.9%	(86.4%)
Community & Social Services	1 249	4 567	-	-	731	58.5%	20	.4%	751	16.4%	90	27.1%	(78.2%)
Sport And Recreation	1 678	1 081	78	4.6%	646	38.5%	114	10.5%	838	77.5%	921	42.2%	(87.6%)
Public Safety	1 460	1 420	29	2.0%	87	6.0%	386	27.2%	502	35.4%	197	77.4%	96.3%
Housing	-	-	-	-	-	-	-	-	-	-	2 606	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 315	3 362	45	1.4%	733	22.1%	1 762	52.4%	2 540	75.5%	1 549	61.5%	13.8%
Planning and Development	10	46	26	261.7%	1	8.6%	4	7.9%	31	66.4%	-	-	(100.0%)
Road Transport	3 305	3 316	19	.6%	732	22.2%	1 759	53.0%	2 509	75.7%	1 549	62.2%	13.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	20 166	13 926	1 767	8.8%	2 880	14.3%	1 314	9.4%	5 962	42.8%	3 885	33.8%	(66.2%)
Electricity	3 646	4 247	204	5.6%	438	12.0%	59	1.4%	701	16.5%	725	18.3%	(91.9%)
Water	6 352	6 615	1 342	21.1%	2 099	33.0%	1 190	18.0%	4 631	70.0%	2 456	43.4%	(51.6%)
Waste Water Management	7 870	1 073	221	2.8%	318	4.0%	64	5.9%	603	56.2%	525	23.7%	(87.9%)
Waste Management	2 298	1 990	-	-	26	1.1%	2	.1%	28	1.4%	180	39.2%	(99.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	303 571	304 459	87 220	28.7%	81 119	26.7%	124 481	40.9%	292 820	96.2%	86 599	83.6%	43.7%
Property rates, penalties and collection charges	54 383	53 930	17 171	31.6%	12 014	22.1%	11 276	20.9%	40 461	75.0%	10 139	74.5%	11.2%
Service charges	148 025	151 061	39 475	26.7%	38 090	25.7%	42 738	28.3%	120 303	79.6%	40 836	77.6%	4.7%
Other revenue	11 468	12 794	8 629	75.2%	9 269	80.8%	48 981	382.8%	66 879	522.7%	12 388	275.4%	295.4%
Government - operating	67 211	66 708	17 789	26.5%	15 208	22.6%	18 180	27.3%	51 177	76.7%	11 163	55.6%	62.9%
Government - capital	15 044	11 577	3 113	20.7%	5 904	39.2%	2 617	22.6%	11 634	100.5%	11 499	130.6%	(77.2%)
Interest	7 440	8 388	1 042	14.0%	635	8.5%	689	8.2%	2 366	28.2%	575	38.9%	19.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(275 705)	(277 789)	(116 459)	42.2%	(73 944)	26.8%	(112 263)	40.4%	(302 666)	109.0%	(86 597)	105.4%	29.6%
Suppliers and employees	(259 930)	(268 331)	(115 772)	44.5%	(70 701)	27.2%	(110 862)	41.3%	(297 335)	110.8%	(85 635)	106.5%	29.5%
Finance charges	(12 214)	(5 897)	-	-	(2 542)	20.8%	-	-	(2 542)	43.1%	(33)	70.0%	(100.0%)
Transfers and grants	(3 561)	(3 561)	(688)	19.3%	(700)	19.7%	(1 401)	39.4%	(2 789)	78.3%	(929)	74.2%	50.8%
Net Cash from/(used) Operating Activities	27 866	26 670	(29 240)	(104.9%)	7 176	25.8%	12 218	45.8%	(9 846)	(36.9%)	2	18.6%	514 790.2%
Cash Flow from Investing Activities													
Receipts	(367)	86	30 065	(8 188.8%)	936	(254.9%)	19 554	22 625.2%	50 555	58 496.0%	20 342	(13 511.8%)	(3.9%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(367)	86	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	30 065	-	936	-	19 554	-	50 555	-	20 342	-	(3.9%)
Payments	(32 478)	(29 144)	(2 210)	6.8%	(6 196)	19.1%	(4 098)	14.1%	(12 503)	42.9%	(9 261)	36.3%	(55.8%)
Capital assets	(32 478)	(29 144)	(2 210)	6.8%	(6 196)	19.1%	(4 098)	14.1%	(12 503)	42.9%	(9 261)	36.3%	(55.8%)
Net Cash from/(used) Investing Activities	(32 845)	(29 058)	27 855	(84.8%)	(5 260)	16.0%	15 456	(53.2%)	38 051	(130.9%)	11 081	(8.9%)	39.5%
Cash Flow from Financing Activities													
Receipts	6 873	6 801	430	6.3%	-	-	-	-	430	6.3%	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	6 750	6 750	430	6.4%	-	-	-	-	430	6.4%	-	-	-
Increase (decrease) in consumer deposits	123	51	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 823)	(3 651)	(772)	20.2%	(1 537)	40.2%	(94)	2.6%	(2 403)	65.8%	(189)	14.0%	(50.1%)
Repayment of borrowing	(3 823)	(3 651)	(772)	20.2%	(1 537)	40.2%	(94)	2.6%	(2 403)	65.8%	(189)	14.0%	(50.1%)
Net Cash from/(used) Financing Activities	3 050	3 149	(342)	(11.2%)	(1 537)	(50.4%)	(94)	(3.0%)	(1 973)	(62.6%)	(189)	27.3%	(50.1%)
Net Increase/(Decrease) in cash held	(1 929)	761	(1 726)	89.5%	379	(19.7%)	27 580	3 623.7%	26 233	3 446.8%	10 894	61.8%	153.2%
Cash/cash equivalents at the year begin:	70 110	65 660	65 660	93.7%	63 933	91.2%	64 313	97.9%	65 660	100.0%	54 436	113.4%	18.1%
Cash/cash equivalents at the year end:	68 181	66 421	63 933	93.8%	64 313	94.3%	91 892	138.3%	91 892	138.3%	65 330	93.2%	40.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2 737	24.4%	986	8.8%	720	6.4%	6 760	60.3%	11 203	14.1%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 396	49.1%	1 125	8.6%	435	3.3%	5 061	38.9%	13 017	16.4%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 692	23.4%	1 283	8.1%	786	5.0%	10 014	63.5%	15 776	19.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 035	11.5%	548	6.1%	386	4.3%	7 047	78.2%	9 016	11.4%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 736	13.0%	912	6.8%	611	4.6%	10 075	75.6%	13 334	16.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3	8.9%	2	4.7%	2	4.4%	29	82.0%	36	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	163	100.0%	163	.2%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	365	2.2%	22	.1%	48	.3%	16 310	97.4%	16 744	21.1%	-	-	-
Total By Income Source	15 964	20.1%	4 878	6.2%	2 987	3.8%	55 459	69.9%	79 288	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(20)	(.9%)	293	13.3%	62	2.8%	1 870	84.8%	2 205	2.8%	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	15 984	20.7%	4 585	5.9%	2 926	3.8%	53 589	69.5%	77 083	97.2%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	15 964	20.1%	4 878	6.2%	2 987	3.8%	55 459	69.9%	79 288	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	426	100.0%	-	-	-	-	-	-	426	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	426	100.0%	-	-	-	-	-	-	426	100.0%

Contact Details

Municipal Manager	Adv H Linde(Hanlie)	022 913 6011
Financial Manager	Gerard John Goliath	022 913 6000

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SALDANHA BAY (WC014)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	860 354	864 597	250 460	29.1%	219 175	25.5%	221 354	25.6%	690 988	79.9%	201 319	72.3%	10.0%
Property rates	180 988	180 993	64 210	35.5%	40 307	22.3%	40 196	22.2%	144 713	80.0%	35 696	77.0%	12.6%
Property rates - penalties and collection charges	3 000	3 000	692	23.1%	(25)	(.8%)	1 676	55.9%	2 342	78.1%	656	64.7%	155.5%
Service charges - electricity revenue	307 583	307 588	77 153	25.1%	72 451	23.6%	72 882	23.7%	222 486	72.3%	68 431	72.3%	6.5%
Service charges - water revenue	117 634	117 638	27 923	23.7%	30 933	26.3%	34 344	29.2%	93 199	79.2%	33 974	80.6%	1.1%
Service charges - sanitation revenue	53 267	53 262	15 456	29.0%	12 859	24.1%	12 552	23.6%	40 868	76.7%	11 609	72.0%	8.1%
Service charges - refuse revenue	52 183	53 360	13 552	26.0%	13 576	26.0%	14 077	26.4%	41 205	77.2%	11 917	76.1%	18.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	13 646	5 823	1 321	9.7%	1 034	7.6%	1 234	21.2%	3 590	61.6%	3 996	90.4%	(69.1%)
Interest earned - external investments	24 863	24 863	10 305	41.4%	11 170	44.9%	11 202	45.1%	32 677	131.4%	8 316	80.5%	34.7%
Interest earned - outstanding debtors	6 689	6 689	1 941	29.0%	2 928	43.8%	1 282	19.2%	6 151	92.0%	1 926	80.2%	(33.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 542	4 542	2 695	59.3%	3 202	70.5%	2 795	61.5%	8 692	191.4%	2 315	111.3%	20.7%
Licences and permits	1 258	1 238	229	18.2%	333	26.4%	272	21.9%	833	67.3%	391	78.0%	(30.6%)
Agency services	4 410	4 410	1 106	25.1%	1 221	27.7%	1 181	26.8%	3 509	79.6%	1 107	76.0%	6.7%
Transfers recognised - operational	74 316	78 560	27 459	36.9%	23 174	31.2%	20 010	25.5%	70 644	89.9%	16 794	49.9%	19.2%
Other own revenue	15 974	22 630	6 418	40.2%	6 011	37.6%	7 649	33.8%	20 079	88.7%	3 167	79.7%	141.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	1 025	312.6%	(100.0%)
Operating Expenditure	941 226	945 469	167 410	17.8%	252 807	26.9%	191 248	20.2%	611 464	64.7%	197 951	61.9%	(3.4%)
Employee related costs	291 234	291 234	65 825	22.6%	78 948	27.1%	73 011	25.1%	217 784	74.8%	64 755	73.3%	12.7%
Remuneration of councillors	9 884	9 884	2 314	23.4%	2 052	20.8%	2 817	28.5%	7 183	72.7%	2 505	71.7%	12.5%
Debt impairment	15 988	10 373	8 785	54.9%	1 757	11.0%	2 395	23.1%	12 937	124.7%	5 643	73.9%	(57.6%)
Depreciation and asset impairment	138 571	138 571	-	-	65 876	47.5%	10 834	7.8%	76 710	55.4%	27 096	62.2%	(60.0%)
Finance charges	25 554	25 554	5 657	22.1%	5 779	22.6%	(580)	(2.3%)	10 856	42.5%	4 383	74.2%	(113.2%)
Bulk purchases	297 620	297 620	61 187	20.6%	63 229	21.2%	62 982	21.2%	187 398	63.0%	62 597	64.3%	.6%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 900	77 125	8 223	210.8%	15 846	406.3%	15 685	20.3%	39 754	51.5%	2 216	61.0%	607.9%
Transfers and grants	2 215	2 638	78	3.5%	1 891	85.4%	1	-	1 971	74.7%	738	66.7%	(99.8%)
Other expenditure	156 080	86 675	13 937	8.9%	16 025	10.3%	18 509	21.4%	48 470	55.9%	27 974	39.8%	(33.8%)
Loss on disposal of PPE	181	5 796	1 404	774.1%	1 404	774.1%	5 593	96.5%	8 400	144.9%	44	106.2%	12 638.6%
Surplus/(Deficit)	(80 872)	(80 872)	83 050		(33 632)		30 106		79 524		3 369		
Transfers recognised - capital	31 455	46 311	-	-	-	-	2 116	4.6%	2 116	4.6%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	8 000	9 854	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(41 417)	(24 708)	83 050		(33 632)		32 222		81 639		3 369		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(41 417)	(24 708)	83 050		(33 632)		32 222		81 639		3 369		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(41 417)	(24 708)	83 050		(33 632)		32 222		81 639		3 369		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(41 417)	(24 708)	83 050		(33 632)		32 222		81 639		3 369		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	209 248	280 449	17 251	8.2%	38 378	18.3%	37 579	13.4%	93 208	33.2%	52 363	44.5%	(28.2%)
National Government	19 605	19 605	4 077	20.8%	5 138	26.2%	5 146	26.2%	14 361	73.3%	2 006	56.0%	156.5%
Provincial Government	11 850	26 705	-	-	355	3.0%	4 801	18.0%	5 155	19.3%	30 625	72.1%	(84.3%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	29.7%	-
Transfers recognised - capital	31 455	46 311	4 077	13.0%	5 492	17.5%	9 947	21.5%	19 516	42.1%	32 631	66.8%	(69.5%)
Borrowing	67 841	86 168	5 292	7.8%	15 546	22.9%	11 113	12.9%	31 952	37.1%	6 191	20.0%	79.5%
Internally generated funds	101 952	138 117	7 882	7.7%	17 339	17.0%	15 052	10.9%	40 273	29.2%	9 769	40.0%	54.1%
Public contributions and donations	8 000	9 854	-	-	-	-	1 466	14.9%	1 466	14.9%	3 772	45.4%	(61.1%)
Capital Expenditure Standard Classification	209 248	280 449	17 251	8.2%	38 378	18.3%	37 579	13.4%	93 208	33.2%	52 363	44.5%	(28.2%)
Governance and Administration	45 765	67 552	3 860	8.4%	6 712	14.7%	12 392	18.3%	22 964	34.0%	31 524	61.8%	(60.7%)
Executive & Council	50	55	-	-	-	-	-	-	-	-	28	9.9%	(100.0%)
Budget & Treasury Office	702	702	22	3.1%	87	12.5%	141	20.2%	251	35.8%	277	37.3%	(49.0%)
Corporate Services	45 013	66 794	3 838	8.5%	6 625	14.7%	12 250	18.3%	22 713	34.0%	31 219	62.5%	(60.8%)
Community and Public Safety	32 190	44 200	1 273	4.0%	4 745	14.7%	4 721	10.7%	10 739	24.3%	6 462	37.8%	(26.9%)
Community & Social Services	1 114	1 244	95	8.5%	335	30.0%	123	9.9%	552	44.4%	582	30.2%	(79.0%)
Sport And Recreation	19 641	30 056	673	3.4%	3 892	19.8%	3 464	11.5%	8 029	26.7%	5 024	38.5%	(31.0%)
Public Safety	11 315	12 810	505	4.5%	519	4.6%	1 066	8.3%	2 091	16.3%	768	36.0%	38.9%
Housing	120	90	-	-	-	-	68	75.1%	68	75.1%	88	88.0%	(23.2%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	36 057	51 737	4 592	12.7%	13 400	37.2%	8 846	17.1%	26 838	51.9%	6 254	35.3%	41.4%
Planning and Development	267	267	2	.7%	221	82.7%	19	7.1%	242	90.5%	6	96.6%	212.1%
Road Transport	35 790	51 470	4 590	12.8%	13 179	36.8%	8 827	17.2%	26 596	51.7%	6 248	34.0%	41.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	95 236	116 961	7 526	7.9%	13 520	14.2%	11 620	9.9%	32 666	27.9%	8 122	41.2%	43.1%
Electricity	25 516	36 437	1 754	6.9%	3 311	13.0%	2 362	6.5%	7 427	20.4%	5 008	49.4%	(52.8%)
Water	1 633	5 151	448	27.4%	3 099	189.7%	759	14.7%	4 305	83.6%	76	28.4%	892.5%
Waste Water Management	52 907	59 639	5 044	9.5%	6 032	11.4%	6 087	10.2%	17 162	28.8%	1 868	34.9%	225.9%
Waste Management	15 180	15 734	281	1.9%	1 079	7.1%	2 412	15.3%	3 772	24.0%	1 170	56.0%	106.1%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	903 193	907 023	271 696	30.1%	226 963	25.1%	254 444	28.1%	753 103	83.0%	285 909	81.5%	(11.0%)
Property rates, penalties and collection charges	178 474	178 474	36 346	20.4%	69 969	39.2%	45 385	25.4%	151 700	85.0%	37 977	80.8%	19.5%
Service charges	514 743	514 743	156 123	30.3%	88 634	17.2%	136 281	26.5%	381 037	74.0%	124 700	75.3%	9.3%
Other revenue	37 613	37 613	28 080	74.7%	(883)	(2.3%)	15 537	41.3%	42 734	113.6%	36 249	121.6%	(57.1%)
Government - operating	109 606	109 886	32 382	29.5%	44 169	40.3%	32 950	30.0%	109 501	99.6%	31 947	78.7%	3.1%
Government - capital	31 405	34 955	8 121	25.9%	14 243	45.4%	13 088	37.4%	35 453	101.4%	44 924	98.4%	(70.9%)
Interest	31 352	31 352	10 642	33.9%	10 832	34.6%	11 202	35.7%	32 677	104.2%	10 113	75.9%	10.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(790 534)	(794 778)	(213 749)	27.0%	(177 551)	22.5%	(165 214)	20.8%	(556 514)	70.0%	(192 207)	77.2%	(14.0%)
Suppliers and employees	(779 740)	(783 560)	(213 684)	27.4%	(171 316)	22.0%	(165 213)	21.1%	(550 213)	70.2%	(191 465)	77.4%	(13.7%)
Finance charges	(8 579)	(8 579)	-	-	(4 330)	50.5%	-	-	(4 330)	50.5%	(4)	52.4%	(100.0%)
Transfers and grants	(2 215)	(2 638)	(65)	2.9%	(1 905)	86.0%	(1)	-	(1 971)	74.7%	(738)	66.7%	(99.8%)
Net Cash from/(used) Operating Activities	112 659	112 245	57 947	51.4%	49 412	43.9%	89 230	79.5%	196 588	175.1%	93 703	100.5%	(4.8%)
Cash Flow from Investing Activities													
Receipts	-	-	150	-	530	-	-	-	680	-	-	84.4%	-
Proceeds on disposal of PPE	-	-	150	-	530	-	-	-	680	-	-	84.4%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(198 786)	(238 606)	(23 504)	11.8%	(39 717)	20.0%	(38 388)	16.1%	(101 608)	42.6%	(48 637)	43.4%	(21.1%)
Capital assets	(198 786)	(238 606)	(23 504)	11.8%	(39 717)	20.0%	(38 388)	16.1%	(101 608)	42.6%	(48 637)	43.4%	(21.1%)
Net Cash from/(used) Investing Activities	(198 786)	(238 606)	(23 354)	11.7%	(39 187)	19.7%	(38 388)	16.1%	(100 928)	42.3%	(48 637)	42.7%	(21.1%)
Cash Flow from Financing Activities													
Receipts	59 680	59 680	815	1.4%	301	.5%	291	.5%	1 408	2.4%	173	2.0%	68.6%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	58 180	58 180	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 500	1 500	815	54.4%	301	20.1%	291	19.4%	1 408	93.8%	173	67.1%	68.6%
Payments	(9 545)	(9 545)	-	-	(4 651)	48.7%	-	-	(4 651)	48.7%	-	47.6%	-
Repayment of borrowing	(9 545)	(9 545)	-	-	(4 651)	48.7%	-	-	(4 651)	48.7%	-	47.6%	-
Net Cash from/(used) Financing Activities	50 135	50 135	815	1.6%	(4 350)	(8.7%)	291	.6%	(3 243)	(6.5%)	173	(6.5%)	68.6%
Net Increase/(Decrease) in cash held	(35 992)	(76 226)	35 408	(98.4%)	5 875	(16.3%)	51 133	(67.1%)	92 417	(121.2%)	45 238	559.6%	13.0%
Cash/cash equivalents at the year begin:	411 385	411 385	502 511	122.2%	537 919	130.8%	543 794	132.2%	502 511	122.2%	438 708	100.0%	24.0%
Cash/cash equivalents at the year end:	375 394	335 159	537 919	143.3%	543 794	144.9%	594 928	177.5%	594 928	177.5%	483 946	117.6%	22.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	12 835	29.6%	1 749	4.0%	1 268	2.9%	27 577	63.5%	43 430	23.2%	4 617	10.6%	(180)
Trade and Other Receivables from Exchange Transactions - Electricity	19 224	87.7%	574	2.6%	200	.9%	1 912	8.7%	21 910	11.7%	51	.2%	(134)
Receivables from Non-exchange Transactions - Property Rates	12 205	31.5%	2 161	5.6%	1 186	3.1%	23 205	59.9%	38 758	20.7%	119	.3%	(301)
Receivables from Exchange Transactions - Waste Water Management	4 079	16.9%	1 076	4.5%	676	2.8%	18 255	75.8%	24 086	12.9%	572	2.4%	(140)
Receivables from Exchange Transactions - Waste Management	4 659	18.3%	1 140	4.5%	791	3.1%	18 883	74.1%	25 472	13.6%	1 459	5.7%	(103)
Receivables from Exchange Transactions - Property Rental Debtors	37	1.4%	28	1.1%	7	.3%	2 468	97.2%	2 539	1.4%	559	22.0%	(6)
Interest on Arrear Debtor Accounts	14	.1%	(0)	-	1 015	4.0%	24 645	96.0%	25 674	13.7%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(530)	(10.6%)	(571)	(11.4%)	213	4.3%	5 907	117.7%	5 020	2.7%	290	5.8%	(22)
Total By Income Source	52 523	28.1%	6 158	3.3%	5 355	2.9%	122 852	65.7%	186 889	100.0%	7 667	4.1%	(887)
Debtors Age Analysis By Customer Group													
Organs of State	2 330	40.7%	170	3.0%	79	1.4%	3 152	55.0%	5 730	3.1%	-	-	-
Commercial	26 615	50.9%	1 550	3.0%	1 040	2.0%	23 039	44.1%	52 245	28.0%	48	.1%	-
Households	23 521	18.4%	4 400	3.4%	3 639	2.8%	96 293	75.3%	127 853	68.4%	577	.5%	-
Other	57	5.4%	38	3.6%	597	56.3%	369	34.7%	1 061	.6%	7 041	663.7%	(887)
Total By Customer Group	52 523	28.1%	6 158	3.3%	5 355	2.9%	122 852	65.7%	186 889	100.0%	7 667	4.1%	(887)

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 155	95.6%	100	2.3%	91	2.1%	-	-	4 346	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	4 155	95.6%	100	2.3%	91	2.1%	-	-	4 346	100.0%

Contact Details

Municipal Manager	Mr Gerrit Smith	022 701 7112
Financial Manager	Mr Stefan Vorster	022 701 7101

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWARTLAND (WC015)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	593 726	599 853	148 700	25.0%	134 216	22.6%	133 193	22.2%	416 109	69.4%	118 600	70.1%	12.3%
Property rates	85 129	85 129	30 004	35.2%	20 576	24.2%	20 313	23.9%	70 892	83.3%	18 447	79.2%	10.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	235 449	236 599	61 426	26.1%	57 828	24.6%	55 502	23.5%	174 756	73.9%	53 625	78.5%	3.5%
Service charges - water revenue	46 904	47 604	9 593	20.5%	12 067	25.7%	13 036	27.4%	34 696	72.9%	12 908	78.5%	1.0%
Service charges - sanitation revenue	28 509	29 409	7 065	24.8%	7 972	28.0%	7 670	26.1%	22 707	77.2%	6 583	79.7%	16.5%
Service charges - refuse revenue	20 405	20 905	6 001	29.4%	4 696	23.0%	5 395	25.8%	16 093	77.0%	4 890	84.4%	10.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 586	3 586	902	25.2%	1 442	40.2%	1 292	36.0%	3 636	101.4%	1 001	94.8%	29.0%
Interest earned - external investments	17 300	23 800	70	.4%	705	4.1%	5 063	21.3%	5 838	24.5%	102	1.5%	4 847.9%
Interest earned - outstanding debtors	1 483	1 483	447	30.1%	493	33.2%	500	33.7%	1 440	97.1%	484	92.5%	3.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	28 236	28 236	983	3.5%	393	1.4%	(1 186)	(4.2%)	190	.7%	1 029	13.6%	(215.3%)
Licences and permits	3 475	3 475	950	27.3%	927	26.7%	1 033	29.7%	2 909	83.7%	985	87.3%	4.8%
Agency services	2 939	2 939	977	33.2%	879	29.9%	934	31.8%	2 790	94.9%	862	94.2%	8.3%
Transfers recognised - operational	103 246	96 530	24 698	23.9%	19 758	19.1%	14 819	15.4%	59 275	61.4%	12 943	54.4%	14.5%
Other own revenue	16 866	19 959	5 027	29.8%	6 039	35.8%	6 249	31.3%	17 315	86.8%	4 445	77.4%	40.6%
Gains on disposal of PPE	200	200	558	278.8%	440	220.1%	2 574	1 287.0%	3 572	1 785.9%	297	2 496.7%	767.6%
Operating Expenditure	641 239	624 518	122 173	19.1%	143 067	22.3%	124 151	19.9%	389 390	62.4%	126 604	63.5%	(1.9%)
Employee related costs	175 657	174 437	35 510	20.2%	43 653	24.9%	37 825	21.7%	116 988	67.1%	34 184	67.0%	10.6%
Remuneration of councillors	9 243	9 243	2 166	23.4%	2 171	23.5%	2 200	23.8%	6 537	70.7%	2 382	68.0%	(7.7%)
Debt impairment	17 983	17 983	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	83 678	82 178	20 294	24.3%	20 294	24.3%	20 294	24.7%	60 883	74.1%	19 126	72.7%	6.1%
Finance charges	13 923	13 923	3	-	7 017	50.4%	1	-	7 021	50.4%	6	49.9%	(75.0%)
Bulk purchases	212 388	206 167	45 844	21.6%	49 108	23.1%	40 536	19.7%	135 489	65.7%	42 596	68.6%	(4.8%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	4 239	4 239	877	20.7%	977	23.1%	1 022	24.1%	2 876	67.8%	935	73.2%	9.3%
Transfers and grants	2 137	2 107	393	18.4%	302	14.1%	344	16.3%	1 039	49.3%	224	69.0%	53.3%
Other expenditure	119 740	111 990	17 084	14.3%	19 544	16.3%	21 929	19.6%	58 558	52.3%	27 151	62.8%	(19.2%)
Loss on disposal of PPE	2 251	2 251	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(47 513)	(24 665)	26 527		(8 851)		9 042		26 718		(8 005)		
Transfers recognised - capital	34 715	36 418	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(12 798)	11 753	26 527		(8 851)		9 042		26 718		(8 005)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(12 798)	11 753	26 527		(8 851)		9 042		26 718		(8 005)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(12 798)	11 753	26 527		(8 851)		9 042		26 718		(8 005)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(12 798)	11 753	26 527		(8 851)		9 042		26 718		(8 005)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	74 690	81 428	4 065	5.4%	20 120	26.9%	17 953	22.0%	42 139	51.7%	19 561	50.2%	(8.2%)
National Government	24 640	35 419	1 398	5.7%	9 527	38.7%	4 057	11.5%	14 982	42.3%	3 739	58.7%	8.5%
Provincial Government	9 409	-	77	.8%	2 505	26.6%	2 586	-	5 168	-	7 120	52.0%	(63.7%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 049	35 419	1 476	4.3%	12 032	35.3%	6 643	18.8%	20 150	56.9%	10 858	55.2%	(38.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	39 975	45 011	2 590	6.5%	8 088	20.2%	11 311	25.1%	21 988	48.9%	8 547	42.6%	32.3%
Public contributions and donations	666	999	-	-	-	-	-	-	-	-	155	10.4%	(100.0%)
Capital Expenditure Standard Classification	74 690	81 428	4 065	5.4%	20 120	26.9%	17 953	22.0%	42 139	51.7%	19 561	50.2%	(8.2%)
Governance and Administration	4 935	5 027	18	.4%	63	1.3%	4 570	90.9%	4 651	92.5%	566	16.6%	707.6%
Executive & Council	855	818	-	-	56	6.6%	471	57.6%	527	64.5%	241	32.8%	95.1%
Budget & Treasury Office	15	21	-	-	5	30.2%	2	8.8%	6	30.4%	315	49.4%	(99.4%)
Corporate Services	4 065	4 188	18	.4%	2	.1%	4 097	97.8%	4 118	98.3%	10	3.0%	42 301.4%
Community and Public Safety	22 416	28 417	795	3.5%	9 108	40.6%	4 995	17.6%	14 899	52.4%	9 829	54.0%	(49.2%)
Community & Social Services	1 530	3 610	77	5.0%	1 853	121.1%	670	18.6%	2 600	72.0%	438	74.6%	53.0%
Sport And Recreation	17 356	18 907	471	2.7%	6 015	34.7%	2 899	15.3%	9 385	49.6%	205	67.6%	1 317.4%
Public Safety	510	510	13	2.5%	257	50.3%	5	.9%	275	53.8%	409	50.4%	(98.8%)
Housing	3 020	5 390	234	7.8%	983	32.6%	1 422	26.4%	2 639	49.0%	8 778	53.1%	(83.8%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 905	20 292	55	.3%	2 381	12.6%	1 477	7.3%	3 912	19.3%	2 157	67.1%	(31.5%)
Planning and Development	40	40	-	-	14	34.9%	5	12.0%	19	46.9%	7	20.1%	(35.2%)
Road Transport	18 865	20 252	55	.3%	2 367	12.5%	1 472	7.3%	3 894	19.2%	2 149	67.3%	(31.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	28 434	27 692	3 197	11.2%	8 568	30.1%	6 911	25.0%	18 676	67.4%	7 009	37.8%	(1.4%)
Electricity	8 441	8 441	2 475	29.3%	2 757	32.7%	1 976	23.4%	7 208	85.4%	3 553	45.7%	(44.4%)
Water	9 615	9 834	713	7.4%	3 417	35.5%	1 939	19.7%	6 069	61.7%	3 453	52.2%	(43.8%)
Waste Water Management	8 834	7 465	10	.1%	456	5.2%	2 983	40.0%	3 449	46.2%	-	-	(100.0%)
Waste Management	1 543	1 953	-	-	1 938	125.6%	13	.7%	1 951	99.9%	4	196.9%	271.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	606 022	619 710	237 326	39.2%	220 857	36.4%	312 315	50.4%	770 498	124.3%	227 981	143.0%	37.0%
Property rates, penalties and collection charges	82 703	82 575	25 235	30.5%	21 480	26.0%	18 899	22.9%	65 613	79.5%	17 357	75.5%	8.9%
Service charges	321 826	324 481	73 958	23.0%	77 886	24.2%	77 869	24.0%	229 713	70.8%	74 518	77.5%	4.5%
Other revenue	33 233	37 446	87 537	263.4%	76 905	231.4%	174 981	467.3%	339 423	906.4%	70 538	1 089.2%	148.1%
Government - operating	110 396	111 178	43 927	39.8%	30 898	28.0%	35 432	31.9%	110 258	99.2%	54 040	158.6%	(34.4%)
Government - capital	39 124	38 792	6 600	16.9%	12 978	33.2%	70	.2%	19 648	50.6%	11 422	38.7%	(99.4%)
Interest	18 741	25 238	70	.4%	709	3.8%	5 063	20.1%	5 842	23.1%	106	1.4%	4 687.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(523 823)	(505 441)	(513 544)	98.0%	(203 792)	38.9%	(283 302)	56.1%	(1 000 638)	198.0%	(190 515)	175.8%	48.7%
Suppliers and employees	(507 763)	(485 351)	(513 206)	101.1%	(196 718)	38.7%	(283 124)	58.3%	(993 048)	204.6%	(190 460)	180.4%	48.7%
Finance charges	(13 923)	(17 983)	(3)	-	(6 998)	50.3%	(1)	-	(7 002)	38.9%	(6)	49.9%	(75.0%)
Transfers and grants	(2 137)	(2 107)	(335)	15.7%	(76)	3.6%	(176)	8.4%	(588)	27.9%	(50)	44.5%	254.0%
Net Cash from/(used) Operating Activities	82 199	114 269	(276 218)	(336.0%)	17 065	20.8%	29 013	25.4%	(230 140)	(201.4%)	37 466	(62.0%)	(22.6%)
Cash Flow from Investing Activities													
Receipts	221	221	558	252.2%	440	199.1%	2 574	1 164.1%	3 572	1 615.4%	297	2 258.3%	767.6%
Proceeds on disposal of PPE	200	200	558	278.8%	440	220.1%	2 574	1 287.0%	3 572	1 785.9%	297	2 496.7%	767.6%
Decrease in non-current debtors	21	21	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(74 690)	(81 428)	(3 616)	4.8%	(19 420)	26.0%	(17 554)	21.6%	(40 589)	49.8%	(18 858)	48.4%	(6.9%)
Capital assets	(74 690)	(81 428)	(3 616)	4.8%	(19 420)	26.0%	(17 554)	21.6%	(40 589)	49.8%	(18 858)	48.4%	(6.9%)
Net Cash from/(used) Investing Activities	(74 469)	(81 207)	(3 058)	4.1%	(18 979)	25.5%	(14 980)	18.4%	(37 018)	45.6%	(18 562)	43.0%	(19.3%)
Cash Flow from Financing Activities													
Receipts	570	692	354	62.1%	303	53.1%	381	55.0%	1 037	149.9%	272	121.9%	40.1%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	570	692	354	62.1%	303	53.1%	381	55.0%	1 037	149.9%	272	121.9%	40.1%
Payments	(5 032)	(5 254)	(16)	.3%	(3 325)	66.1%	(8)	.2%	(3 350)	63.8%	(1 333)	66.5%	(99.4%)
Repayment of borrowing	(5 032)	(5 254)	(16)	.3%	(3 325)	66.1%	(8)	.2%	(3 350)	63.8%	(1 333)	66.5%	(99.4%)
Net Cash from/(used) Financing Activities	(4 462)	(4 562)	337	(7.6%)	(3 022)	67.7%	372	(8.2%)	(2 313)	50.7%	(1 061)	56.0%	(135.1%)
Net Increase/(Decrease) in cash held	3 268	28 500	(278 939)	(8 535.1%)	(4 937)	(151.1%)	14 405	50.5%	(269 471)	(945.5%)	17 843	474.5%	(19.3%)
Cash/cash equivalents at the year begin:	226 923	299 134	299 119	131.8%	20 180	8.9%	15 243	5.1%	299 119	100.0%	17 228	50.3%	(11.5%)
Cash/cash equivalents at the year end:	230 191	327 634	20 180	8.8%	15 243	6.6%	29 648	9.0%	29 648	9.0%	35 070	15.5%	(15.5%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	4 215	50.9%	1 210	14.6%	432	5.2%	2 422	29.3%	8 278	16.7%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 924	82.5%	1 712	10.2%	94	.6%	1 139	6.8%	16 870	34.1%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 942	51.0%	1 070	9.2%	249	2.1%	4 397	37.7%	11 659	23.6%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 510	46.0%	766	14.0%	182	3.3%	2 003	36.7%	5 462	11.0%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 945	41.8%	579	12.4%	168	3.6%	1 965	42.2%	4 657	9.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	29	53.8%	18	34.4%	1	2.2%	5	9.5%	53	.1%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 238	49.9%	261	10.5%	119	4.8%	861	34.7%	2 479	5.0%	-	-	-
Total By Income Source	29 803	60.3%	5 617	11.4%	1 245	2.5%	12 792	25.9%	49 458	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	807	87.3%	42	4.5%	16	1.7%	60	6.5%	924	1.9%	-	-	-
Commercial	13 792	85.3%	852	5.3%	85	.5%	1 433	8.9%	16 163	32.7%	-	-	-
Households	13 667	46.4%	4 424	15.0%	1 050	3.6%	10 322	35.0%	29 462	59.6%	-	-	-
Other	1 537	52.9%	300	10.3%	94	3.2%	977	33.6%	2 909	5.9%	-	-	-
Total By Customer Group	29 803	60.3%	5 617	11.4%	1 245	2.5%	12 792	25.9%	49 458	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 088	99.5%	2	.1%	2	.1%	18	.4%	4 110	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	4 088	99.5%	2	.1%	2	.1%	18	.4%	4 110	100.0%

Contact Details

Municipal Manager	Mr Joggie Scholtz	022 487 9400
Financial Manager	Mr Mark Bolton	022 487 9400

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WEST COAST (DC1)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	346 734	350 043	87 218	25.2%	98 597	28.4%	96 775	27.6%	282 590	80.7%	101 502	80.1%	(4.7%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	112 744	112 744	20 536	18.2%	30 134	26.7%	30 626	27.2%	81 296	72.1%	33 591	76.9%	(8.8%)
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	252	-	229	-	207	-	687	-	-	-	(100.0%)
Rental of facilities and equipment	3 304	3 304	586	17.7%	633	19.2%	663	20.1%	1 883	57.0%	967	89.1%	(31.5%)
Interest earned - external investments	8 663	8 663	593	6.8%	1 502	17.3%	4 656	53.7%	6 750	77.9%	3 378	81.4%	37.8%
Interest earned - outstanding debtors	28	28	16	55.9%	13	45.7%	14	51.4%	43	152.9%	27	100.0%	(46.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	20	20	49	246.7%	46	229.8%	50	247.8%	145	724.3%	-	-	(100.0%)
Agency services	123 470	123 470	28 725	23.3%	35 019	28.4%	35 516	28.8%	99 261	80.4%	35 631	79.7%	(.3%)
Transfers recognised - operational	87 024	90 334	34 842	40.0%	28 311	32.5%	22 422	24.8%	85 575	94.7%	22 832	96.9%	(1.8%)
Other own revenue	11 480	11 480	1 620	14.1%	2 709	23.6%	2 561	22.3%	6 889	60.0%	5 076	43.9%	(49.6%)
Gains on disposal of PPE	-	-	-	-	-	-	60	-	60	-	-	-	(100.0%)
Operating Expenditure	344 050	347 360	62 852	18.3%	81 205	23.6%	75 480	21.7%	219 537	63.2%	85 395	65.1%	(11.6%)
Employee related costs	159 017	159 017	34 205	21.5%	38 414	24.2%	35 677	22.4%	108 296	68.1%	32 958	64.1%	8.3%
Remuneration of councillors	6 947	6 947	1 286	18.5%	1 523	21.9%	1 494	21.5%	4 303	61.9%	1 557	72.0%	(4.0%)
Debt impairment	788	788	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	14 616	14 616	-	-	-	-	2 308	15.8%	2 308	15.8%	3 275	62.5%	(29.5%)
Finance charges	9 299	9 299	210	2.3%	3 849	41.4%	-	-	4 059	43.7%	2 145	46.0%	(100.0%)
Bulk purchases	10 300	10 300	1 977	19.2%	1 587	15.4%	3 722	36.1%	7 285	70.7%	3 020	76.7%	23.2%
Other Materials	60 877	60 877	11 436	18.8%	16 232	26.7%	21 270	34.9%	48 939	80.4%	18 197	59.1%	16.9%
Contracted services	-	-	2 463	-	4 342	-	5 304	-	12 109	-	-	-	(100.0%)
Transfers and grants	-	-	12	-	58	-	7	-	77	-	-	-	(100.0%)
Other expenditure	82 207	85 517	11 263	13.7%	15 200	18.5%	5 698	6.7%	32 161	37.6%	23 966	85.6%	(76.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	276	1.4%	(100.0%)
Surplus/(Deficit)	2 683	2 683	24 366		17 392		21 295		63 053		16 107		
Transfers recognised - capital	-	-	312	-	985	-	168	-	1 466	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 683	2 683	24 678		18 377		21 464		64 518		16 107		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 683	2 683	24 678		18 377		21 464		64 518		16 107		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 683	2 683	24 678		18 377		21 464		64 518		16 107		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 683	2 683	24 678		18 377		21 464		64 518		16 107		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	11 305	11 305	234	2.1%	2 123	18.8%	3 371	29.8%	5 728	50.7%	1 261	113.5%	167.4%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 305	11 305	234	2.1%	2 123	18.8%	3 371	29.8%	5 728	50.7%	1 261	113.5%	167.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	11 305	11 305	234	2.1%	2 123	18.8%	3 371	29.8%	5 728	50.7%	1 261	113.5%	167.4%
Governance and Administration	576	576	84	14.6%	40	7.0%	342	59.4%	466	81.0%	8	108.2%	3 983.7%
Executive & Council	10	10	8	83.2%	-	-	1	7.4%	9	90.6%	-	-	(100.0%)
Budget & Treasury Office	566	566	75	13.3%	30	5.3%	341	60.3%	447	79.0%	-	-	(100.0%)
Corporate Services	-	-	-	-	10	-	-	-	10	-	8	92.0%	(100.0%)
Community and Public Safety	3 039	3 039	71	2.3%	546	18.0%	1 139	37.5%	1 757	57.8%	38	127.8%	2 861.8%
Community & Social Services	116	116	4	3.8%	36	31.3%	72	62.1%	113	97.2%	-	82.4%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 895	2 895	65	2.2%	510	17.6%	1 050	36.3%	1 624	56.1%	33	131.5%	3 090.2%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	28	28	2	7.9%	-	-	18	62.6%	20	70.5%	6	33.3%	216.4%
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	7 690	7 690	79	1.0%	1 536	20.0%	1 890	24.6%	3 505	45.6%	1 214	106.1%	55.7%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	7 690	7 690	79	1.0%	1 536	20.0%	1 890	24.6%	3 505	45.6%	1 214	106.1%	55.7%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	346 734	350 043	96 161	27.7%	85 967	24.8%	197 047	56.3%	379 175	108.3%	195 866	149.0%	.6%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	112 744	112 744	20 788	18.4%	30 363	26.9%	30 696	27.2%	81 847	72.6%	33 591	76.9%	(8.6%)
Other revenue	138 275	138 275	40 072	29.0%	25 778	18.6%	139 258	100.7%	205 108	148.3%	136 038	220.9%	2.4%
Government - operating	87 024	90 334	34 692	39.9%	28 311	32.5%	22 422	24.8%	85 426	94.6%	22 832	98.4%	(1.8%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	8 691	8 691	609	7.0%	1 515	17.4%	4 670	53.7%	6 793	78.2%	3 405	80.9%	37.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(328 647)	(331 956)	(272 512)	82.9%	(97 303)	29.6%	(218 597)	65.9%	(588 413)	177.3%	(140 879)	139.6%	55.2%
Suppliers and employees	(319 348)	(322 658)	(272 302)	85.3%	(93 454)	29.3%	(218 597)	67.7%	(584 353)	181.1%	(138 734)	142.4%	57.6%
Finance charges	(9 299)	(9 299)	(210)	2.3%	(3 849)	41.4%	-	-	(4 059)	43.7%	(2 145)	46.0%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	18 087	18 087	(176 352)	(975.0%)	(11 336)	(62.7%)	(21 550)	(119.1%)	(209 238)	(1 156.8%)	54 987	330.3%	(139.2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(11 305)	(11 305)	(234)	2.1%	(2 123)	18.8%	(3 248)	28.7%	(5 604)	49.6%	(1 261)	48.9%	157.6%
Capital assets	(11 305)	(11 305)	(234)	2.1%	(2 123)	18.8%	(3 248)	28.7%	(5 604)	49.6%	(1 261)	48.9%	157.6%
Net Cash from/(used) Investing Activities	(11 305)	(11 305)	(234)	2.1%	(2 123)	18.8%	(3 248)	28.7%	(5 604)	49.6%	(1 261)	48.9%	157.6%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(15 493)	(15 493)	(1 719)	11.1%	-	-	-	-	(1 719)	11.1%	(1 610)	46.9%	(100.0%)
Repayment of borrowing	(15 493)	(15 493)	(1 719)	11.1%	-	-	-	-	(1 719)	11.1%	(1 610)	46.9%	(100.0%)
Net Cash from/(used) Financing Activities	(15 493)	(15 493)	(1 719)	11.1%	-	-	-	-	(1 719)	11.1%	(1 610)	46.9%	(100.0%)
Net Increase/(Decrease) in cash held	(8 710)	(8 710)	(178 304)	2 047.0%	(13 459)	154.5%	(24 798)	284.7%	(216 561)	2 486.2%	52 116	(2 255.7%)	(147.6%)
Cash/cash equivalents at the year begin:	198 967	198 967	226 915	114.0%	48 610	24.4%	35 152	17.7%	226 915	114.0%	199 354	117.7%	(82.4%)
Cash/cash equivalents at the year end:	190 257	190 257	48 610	25.5%	35 152	18.5%	10 354	5.4%	10 354	5.4%	251 470	150.8%	(95.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	10 416	95.7%	267	2.5%	109	1.0%	97	.9%	10 890	93.9%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	46	41.2%	13	11.8%	10	8.6%	43	38.4%	112	1.0%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7	85.1%	1	8.1%	0	.9%	1	5.9%	9	.1%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	83	49.5%	30	17.9%	19	11.2%	36	21.4%	167	1.4%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	372	89.6%	0	.1%	0	-	43	10.3%	415	3.6%	-	-	-
Total By Income Source	10 924	94.2%	312	2.7%	137	1.2%	219	1.9%	11 592	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	9 216	100.0%	-	-	-	-	-	-	9 216	79.5%	-	-	-
Commercial	435	100.0%	-	-	-	-	-	-	435	3.8%	-	-	-
Households	1 273	65.6%	312	16.1%	137	7.1%	219	11.3%	1 941	16.7%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	10 924	94.2%	312	2.7%	137	1.2%	219	1.9%	11 592	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26 816	100.0%	-	-	-	-	-	-	26 816	88.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 539	100.0%	-	-	-	-	-	-	3 539	11.7%
Total	30 354	100.0%	-	-	-	-	-	-	30 354	100.0%

Contact Details

Municipal Manager	Mr H F Prins	022 433 8400
Financial Manager	Mr J Koekemoer	022 433 8404

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WITZENBERG (WC022)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	532 516	502 047	132 997	25.0%	92 538	17.4%	109 140	21.7%	334 675	66.7%	102 963	72.0%	6.0%
Property rates	59 625	60 005	34 784	58.3%	7 714	12.9%	8 754	14.6%	51 252	85.4%	7 781	83.0%	12.5%
Property rates - penalties and collection charges	1 400	1 400	492	35.1%	232	16.6%	426	30.4%	1 150	82.1%	325	122.4%	31.1%
Service charges - electricity revenue	215 414	215 414	52 758	24.5%	41 107	19.1%	53 071	24.6%	146 936	68.2%	50 413	71.1%	5.3%
Service charges - water revenue	39 203	39 203	7 336	18.7%	7 788	19.9%	9 137	23.3%	24 261	61.9%	10 925	80.5%	(16.4%)
Service charges - sanitation revenue	19 968	19 968	5 772	28.9%	4 871	24.4%	3 393	17.0%	14 036	70.3%	4 724	84.2%	(28.2%)
Service charges - refuse revenue	20 419	20 419	4 820	23.6%	4 902	24.0%	4 967	24.3%	14 690	71.9%	5 165	80.2%	(3.8%)
Service charges - other	511	511	15	3.0%	10	1.9%	22	4.3%	47	9.2%	73	22.8%	(69.6%)
Rental of facilities and equipment	9 475	9 339	1 621	17.1%	2 963	31.3%	2 244	24.0%	6 829	73.1%	2 476	86.4%	(9.3%)
Interest earned - external investments	4 480	4 480	1 636	36.5%	1 520	33.9%	2 693	60.1%	5 849	130.6%	1 624	136.4%	65.9%
Interest earned - outstanding debtors	5 474	5 474	2 095	38.3%	1 373	25.1%	1 748	31.9%	5 216	95.3%	2 511	140.3%	(30.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	13 020	12 820	401	3.1%	736	5.7%	554	4.3%	1 691	13.2%	660	20.2%	(16.1%)
Licences and permits	168	168	86	51.5%	17	9.9%	15	9.0%	118	70.4%	36	52.0%	(58.2%)
Agency services	4 274	4 274	1 024	24.0%	961	22.5%	731	17.1%	2 716	63.5%	1 101	84.6%	(33.6%)
Transfers recognised - operational	134 809	103 604	16 460	12.2%	16 683	12.4%	20 584	19.9%	53 728	51.9%	14 238	57.4%	44.6%
Other own revenue	4 272	4 965	3 694	86.5%	1 660	38.9%	801	16.1%	6 156	124.0%	911	156.9%	(12.1%)
Gains on disposal of PPE	2	2	-	-	-	-	-	-	-	-	-	.1%	-
Operating Expenditure	554 700	529 929	94 515	17.0%	105 303	19.0%	106 899	20.2%	306 717	57.9%	98 770	60.4%	8.2%
Employee related costs	143 665	141 301	33 685	23.4%	32 178	22.4%	34 268	24.3%	100 132	70.9%	29 634	68.1%	15.6%
Remuneration of councillors	9 465	9 465	2 101	22.2%	2 152	22.7%	2 157	22.8%	6 410	67.7%	2 391	72.9%	(9.8%)
Debt impairment	25 640	25 140	(232)	(.9%)	9 425	36.8%	914	3.6%	10 107	40.2%	4 998	67.6%	(81.7%)
Depreciation and asset impairment	39 480	39 480	3 449	8.7%	5 201	13.2%	5 121	13.0%	13 772	34.9%	4 776	38.5%	7.2%
Finance charges	11 710	11 710	2 678	22.9%	2 138	18.3%	2 883	24.6%	7 699	65.8%	2 951	61.1%	(2.3%)
Bulk purchases	179 221	179 221	37 956	21.2%	32 876	18.3%	39 619	22.1%	110 451	61.6%	38 398	61.7%	3.2%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	14 929	43 419	2 825	18.9%	5 033	33.7%	7 372	17.0%	15 230	35.1%	2 428	55.4%	203.6%
Transfers and grants	881	887	257	29.2%	217	24.7%	209	23.5%	683	77.0%	202	77.6%	3.3%
Other expenditure	129 709	79 306	11 796	9.1%	16 082	12.4%	14 355	18.1%	42 233	53.3%	12 991	52.5%	10.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(22 184)	(27 882)	38 481		(12 765)		2 241		27 958		4 193		
Transfers recognised - capital	51 580	38 567	6 147	11.9%	4 118	8.0%	9 431	24.5%	19 696	51.1%	9 016	49.1%	4.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	29 396	10 685	44 629		(8 647)		11 672		47 654		13 210		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	29 396	10 685	44 629		(8 647)		11 672		47 654		13 210		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	29 396	10 685	44 629		(8 647)		11 672		47 654		13 210		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	29 396	10 685	44 629		(8 647)		11 672		47 654		13 210		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	84 221	63 358	7 308	8.7%	9 476	11.3%	12 128	19.1%	28 912	45.6%	13 172	45.5%	(7.9%)
National Government	51 652	14 165	6 833	13.2%	2 686	5.2%	4 665	32.9%	14 183	100.1%	1 668	47.7%	179.7%
Provincial Government	8 023	10 004	70	.9%	1 636	20.4%	4 766	47.6%	6 471	64.7%	7 451	53.4%	(36.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	59 675	24 168	6 902	11.6%	4 322	7.2%	9 431	39.0%	20 655	85.5%	9 119	51.1%	3.4%
Borrowing	4 800	2 500	-	-	2 193	45.7%	-	-	2 193	87.7%	-	-	-
Internally generated funds	19 746	15 583	405	2.1%	2 961	15.0%	2 684	17.2%	6 050	38.8%	3 906	44.7%	(31.3%)
Public contributions and donations	-	21 107	-	-	-	-	13	.1%	13	.1%	147	21.7%	(90.8%)
Capital Expenditure Standard Classification	84 221	63 358	7 308	8.7%	9 476	11.3%	12 128	19.1%	28 912	45.6%	13 172	45.5%	(7.9%)
Governance and Administration	1 406	430	20	1.4%	8	.6%	192	44.7%	220	51.2%	402	60.1%	(52.2%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	330	230	19	5.6%	-	-	35	15.3%	54	23.4%	321	86.2%	(89.0%)
Corporate Services	1 076	200	2	.2%	8	.7%	157	78.3%	167	83.2%	81	38.4%	93.0%
Community and Public Safety	6 900	10 304	517	7.5%	2 794	40.5%	1 158	11.2%	4 469	43.4%	1 201	13.4%	(3.5%)
Community & Social Services	1 200	1 375	4	.3%	89	7.4%	908	66.0%	1 001	72.8%	752	38.8%	20.7%
Sport And Recreation	1 300	2 711	69	5.3%	253	19.4%	138	5.1%	460	17.0%	73	11.8%	89.7%
Public Safety	4 400	6 219	444	10.1%	2 452	55.7%	112	1.8%	3 008	48.4%	376	5.9%	(70.2%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 055	5 261	134	3.3%	463	11.4%	2 654	50.4%	3 251	61.8%	3 304	58.4%	(19.7%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	4 055	5 261	134	3.3%	463	11.4%	2 654	50.4%	3 251	61.8%	3 262	59.2%	(18.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	42	34.7%	(100.0%)
Trading Services	71 860	47 363	6 637	9.2%	6 211	8.6%	8 124	17.2%	20 972	44.3%	8 265	49.2%	(1.7%)
Electricity	7 160	6 552	2 034	28.4%	666	9.3%	1 579	24.1%	4 279	65.3%	384	26.2%	311.5%
Water	37 505	22 539	-	-	2 791	7.4%	3 183	14.1%	5 974	26.5%	3 673	74.8%	(13.3%)
Waste Water Management	24 394	15 329	4 603	18.9%	2 754	11.3%	3 362	21.9%	10 718	69.9%	4 009	40.1%	(16.1%)
Waste Management	2 800	2 943	-	-	-	-	-	-	-	-	199	14.9%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	558 634	515 146	154 584	27.7%	131 454	23.5%	146 939	28.5%	432 977	84.0%	137 646	89.5%	6.8%
Property rates, penalties and collection charges	57 009	57 009	18 532	32.5%	11 871	20.8%	9 669	17.0%	40 072	70.3%	9 672	88.3%	-
Service charges	284 273	284 273	85 871	30.2%	64 783	22.8%	78 079	27.5%	228 733	80.5%	67 564	81.7%	15.6%
Other revenue	21 009	21 009	11 289	53.7%	11 800	56.2%	12 896	61.4%	35 985	171.3%	9 218	97.1%	39.9%
Government - operating	134 809	103 804	29 404	21.8%	22 761	16.9%	18 241	17.6%	70 406	67.8%	20 817	93.5%	(12.4%)
Government - capital	51 580	39 097	7 157	13.9%	18 720	36.3%	25 360	64.9%	51 237	131.1%	27 869	123.2%	(9.0%)
Interest	9 954	9 954	2 331	23.4%	1 520	15.3%	2 693	27.1%	6 544	65.7%	2 507	67.7%	7.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(489 584)	(472 191)	(130 990)	26.8%	(165 229)	33.7%	(125 444)	26.6%	(421 663)	89.3%	(93 382)	80.8%	34.3%
Suppliers and employees	(476 993)	(459 600)	(130 080)	27.3%	(164 802)	34.6%	(124 636)	27.1%	(419 519)	91.3%	(92 019)	81.0%	35.4%
Finance charges	(11 710)	(11 710)	(620)	5.3%	(84)	.7%	(514)	4.4%	(1 219)	10.4%	(1 140)	67.3%	(54.9%)
Transfers and grants	(881)	(881)	(289)	32.8%	(342)	38.9%	(294)	33.4%	(925)	105.0%	(224)	93.7%	31.5%
Net Cash from/(used) Operating Activities	69 050	42 955	23 595	34.2%	(33 775)	(48.9%)	21 494	50.0%	11 315	26.3%	44 264	139.0%	(51.4%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(69 728)	(48 273)	(12 453)	17.9%	(2 133)	3.1%	(3 367)	7.0%	(17 953)	37.2%	(2 667)	20.4%	26.2%
Capital assets	(69 728)	(48 273)	(12 453)	17.9%	(2 133)	3.1%	(3 367)	7.0%	(17 953)	37.2%	(2 667)	20.4%	26.2%
Net Cash from/(used) Investing Activities	(69 728)	(48 273)	(12 453)	17.9%	(2 133)	3.1%	(3 367)	7.0%	(17 953)	37.2%	(2 667)	20.4%	26.2%
Cash Flow from Financing Activities													
Receipts	-	-	178	-	121	-	127	-	427	-	294	6.5%	(56.9%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	178	-	121	-	127	-	427	-	294	(27 145 050.0%)	(56.9%)
Payments	(9 736)	(9 736)	(4 171)	42.8%	(109)	1.1%	(4 262)	43.8%	(8 542)	87.7%	(4 024)	76.8%	5.9%
Repayment of borrowing	(9 736)	(9 736)	(4 171)	42.8%	(109)	1.1%	(4 262)	43.8%	(8 542)	87.7%	(4 024)	76.8%	5.9%
Net Cash from/(used) Financing Activities	(9 736)	(9 736)	(3 993)	41.0%	12	(.1%)	(4 135)	42.5%	(8 115)	83.4%	(3 730)	344.6%	10.9%
Net Increase/(Decrease) in cash held	(10 414)	(15 053)	7 149	(68.7%)	(35 895)	344.7%	13 992	(92.9%)	(14 754)	98.0%	37 867	686.9%	(63.0%)
Cash/cash equivalents at the year begin:	63 113	70 938	97 031	153.7%	104 181	165.1%	68 285	96.3%	97 031	136.8%	103 204	187.1%	(33.8%)
Cash/cash equivalents at the year end:	52 699	55 885	104 181	197.7%	68 285	129.6%	82 278	147.2%	82 278	147.2%	141 072	314.9%	(41.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	4 649	9.2%	1 158	2.3%	972	1.9%	43 563	86.5%	50 342	30.2%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 456	81.4%	459	2.4%	174	.9%	2 905	15.3%	18 994	11.4%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 761	14.4%	206	1.1%	180	.9%	16 063	83.6%	19 211	11.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 474	10.6%	521	2.2%	512	2.2%	19 826	85.0%	23 332	14.0%	-	-	-
Receivables from Exchange Transactions - Waste Management	2 306	8.5%	449	1.7%	427	1.6%	23 999	88.3%	27 181	16.3%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	46	4.1%	17	1.6%	17	1.5%	1 040	92.8%	1 121	.7%	-	-	-
Interest on Arrear Debtor Accounts	57	.2%	46	.2%	59	.2%	27 427	99.4%	27 589	16.6%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 623)	201.0%	23	(1.8%)	42	(3.2%)	1 253	(96.0%)	(1 305)	(.8%)	-	-	-
Total By Income Source	25 127	15.1%	2 878	1.7%	2 383	1.4%	136 076	81.7%	166 465	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	995	23.8%	240	5.7%	127	3.0%	2 819	67.4%	4 182	2.5%	-	-	-
Commercial	12 517	58.9%	294	1.4%	133	.6%	8 323	39.1%	21 266	12.8%	-	-	-
Households	10 477	7.9%	2 153	1.6%	1 899	1.4%	117 304	89.0%	131 832	79.2%	-	-	-
Other	1 138	12.4%	191	2.1%	225	2.4%	7 631	83.1%	9 185	5.5%	-	-	-
Total By Customer Group	25 127	15.1%	2 878	1.7%	2 383	1.4%	136 076	81.7%	166 465	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 513	91.3%	525	8.7%	-	-	-	-	6 037	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	5 513	91.3%	525	8.7%	-	-	-	-	6 037	100.0%

Contact Details

Municipal Manager	Mr David Nasson	023 316 1877
Financial Manager	Mr Cobus Kritzinger	023 316 1854

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: DRAKENSTEIN (WC023)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	1 954 441	1 986 719	789 313	40.4%	355 821	18.2%	410 787	20.7%	1 555 921	78.3%	368 362	75.6%	11.5%
Property rates	223 574	223 574	236 968	106.0%	(1 142)	(.5%)	2 002	.9%	237 828	106.4%	(937)	98.9%	(313.6%)
Property rates - penalties and collection charges	1 472	1 472	122	8.3%	-	-	297	20.2%	419	28.4%	410	52.5%	(27.6%)
Service charges - electricity revenue	1 021 794	1 021 794	280 047	27.4%	236 659	23.2%	253 463	24.8%	770 168	75.4%	241 403	74.2%	5.0%
Service charges - water revenue	178 476	178 476	37 604	21.1%	45 284	25.4%	49 577	27.8%	132 465	74.2%	54 710	81.9%	(9.4%)
Service charges - sanitation revenue	93 971	93 971	85 641	91.1%	1 119	1.2%	3 739	4.0%	90 499	96.3%	3 960	97.0%	(5.6%)
Service charges - refuse revenue	110 246	110 246	104 304	94.6%	1 809	1.6%	3 076	2.8%	109 190	99.0%	2 471	9.0%	24.5%
Service charges - other	40	40	10	24.0%	10	24.6%	6	16.0%	26	64.5%	9	259 807.7%	(24.9%)
Rental of facilities and equipment	25 207	25 244	6 370	25.3%	6 711	26.6%	7 069	28.0%	20 149	79.8%	6 290	77.5%	12.4%
Interest earned - external investments	15 385	19 385	6 599	42.9%	4 455	29.0%	6 197	32.0%	17 252	89.0%	4 552	85.2%	36.2%
Interest earned - outstanding debtors	12 065	12 029	3 622	30.0%	3 542	29.4%	3 910	32.5%	11 074	92.1%	4 251	69.3%	(8.0%)
Dividends received	15	15	-	-	-	-	-	-	-	-	-	-	-
Fines	53 627	76 446	33	.1%	16	-	38 030	49.7%	38 079	49.8%	21 299	41.6%	78.6%
Licences and permits	15 429	15 429	4 005	26.0%	4 388	28.4%	4 217	27.3%	12 611	81.7%	3 691	35.3%	14.3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	182 601	186 982	19 075	10.4%	46 291	25.4%	32 544	17.4%	97 910	52.4%	20 291	36.8%	60.4%
Other own revenue	20 288	21 367	4 913	24.2%	6 679	32.9%	6 659	31.2%	18 252	85.4%	5 964	152.8%	11.7%
Gains on disposal of PPE	250	250	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 047 906	2 072 441	389 253	19.0%	516 335	25.2%	448 667	21.6%	1 354 255	65.3%	359 862	56.7%	24.7%
Employee related costs	477 652	462 916	101 482	21.2%	124 571	26.1%	120 102	25.9%	346 154	74.8%	98 008	72.3%	22.5%
Remuneration of councillors	23 967	27 188	5 377	22.4%	5 555	23.2%	5 535	20.4%	16 467	60.6%	4 376	41.2%	26.5%
Debt impairment	73 929	106 378	4 247	5.7%	6 357	8.6%	-	-	10 604	10.0%	9 834	23.8%	(100.0%)
Depreciation and asset impairment	190 506	190 506	2 123	1.1%	94 249	49.5%	41 721	21.9%	138 094	72.5%	31	3.7%	133 318.1%
Finance charges	89 109	95 729	24 039	27.0%	24 157	27.1%	20 521	21.4%	68 717	71.8%	17 542	66.7%	17.0%
Bulk purchases	629 717	629 717	149 069	23.7%	133 943	21.3%	138 024	21.9%	421 036	66.9%	135 524	67.6%	1.8%
Other Materials	-	-	-	-	-	-	-	-	-	-	7 319	-	(100.0%)
Contracted services	159 468	160 765	12 253	7.7%	38 388	24.1%	42 444	26.4%	93 084	57.9%	23 605	21.7%	79.8%
Transfers and grants	736	736	-	-	-	-	-	-	-	-	268	59.2%	(100.0%)
Other expenditure	400 821	396 506	90 663	22.6%	89 115	22.2%	80 320	20.3%	260 099	65.6%	63 354	60.4%	26.8%
Loss on disposal of PPE	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(93 465)	(85 722)	400 060		(160 514)		(37 879)		201 667		8 500		
Transfers recognised - capital	57 546	66 417	5 600	9.7%	88 284	153.4%	22 016	33.1%	115 900	174.5%	14 211	48.9%	54.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(35 919)	(19 304)	405 660		(72 230)		(15 863)		317 566		22 710		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(35 919)	(19 304)	405 660		(72 230)		(15 863)		317 566		22 710		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(35 919)	(19 304)	405 660		(72 230)		(15 863)		317 566		22 710		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(35 919)	(19 304)	405 660		(72 230)		(15 863)		317 566		22 710		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	592 474	728 066	59 224	10.0%	135 427	22.9%	89 837	12.3%	284 488	39.1%	57 870	58.9%	55.2%
National Government	34 163	43 245	7 617	22.3%	24 221	70.9%	5 593	12.9%	37 431	86.6%	6 218	38.9%	(10.1%)
Provincial Government	16 389	23 172	1 714	10.5%	2 132	13.0%	16 497	71.2%	20 344	87.8%	4 794	62.5%	244.1%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	50 553	66 417	9 332	18.5%	26 353	52.1%	22 090	33.3%	57 775	87.0%	11 012	44.1%	100.6%
Borrowing	506 922	608 197	48 153	9.5%	104 142	20.5%	64 760	10.6%	217 054	35.7%	41 485	62.5%	56.1%
Internally generated funds	35 000	53 452	1 739	5.0%	4 932	14.1%	2 987	5.6%	9 658	18.1%	5 373	73.8%	(44.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	592 474	728 066	59 224	10.0%	135 427	22.9%	89 837	12.3%	284 488	39.1%	57 870	58.9%	55.2%
Governance and Administration	29 359	44 761	4 060	13.8%	12 397	42.2%	4 085	9.1%	20 541	45.9%	3 257	88.0%	25.4%
Executive & Council	15 990	11 469	72	.4%	854	5.3%	813	7.1%	1 739	15.2%	93	12.8%	777.1%
Budget & Treasury Office	-	909	-	-	-	-	65	7.2%	65	7.2%	18	51.1%	270.5%
Corporate Services	13 369	32 383	3 988	29.8%	11 543	86.3%	3 207	9.9%	18 737	57.9%	3 147	91.4%	1.9%
Community and Public Safety	33 483	50 667	2 558	7.6%	8 877	26.5%	8 355	16.5%	19 791	39.1%	6 451	65.1%	29.5%
Community & Social Services	8 136	24 253	116	1.4%	451	5.5%	1 509	6.2%	2 077	8.6%	134	50.1%	1 029.0%
Sport And Recreation	21 108	23 610	480	2.3%	6 834	32.4%	4 832	20.5%	12 145	51.4%	5 721	78.8%	(15.5%)
Public Safety	2 640	35	1 673	63.4%	1 167	44.2%	1 128	3 223.7%	3 969	11 339.5%	77	2.6%	1 367.8%
Housing	1 600	2 769	289	18.0%	425	26.6%	886	32.0%	1 600	57.8%	520	40.5%	70.4%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	66 236	84 604	4 204	6.3%	9 745	14.7%	26 315	31.1%	40 265	47.6%	17 568	61.6%	49.8%
Planning and Development	538	812	46	8.6%	82	15.3%	44	5.4%	172	21.2%	238	79.9%	(81.5%)
Road Transport	65 328	83 072	4 013	6.1%	9 309	14.2%	26 271	31.6%	39 593	47.7%	17 148	61.3%	53.2%
Environmental Protection	371	721	144	38.9%	355	95.8%	-	-	499	69.2%	181	96.0%	(100.0%)
Trading Services	463 397	548 034	48 402	10.4%	104 408	22.5%	51 082	9.3%	203 892	37.2%	30 594	53.2%	67.0%
Electricity	149 616	165 429	7 803	5.2%	7 878	5.3%	(185)	(.1%)	15 496	9.4%	5 779	44.2%	(103.2%)
Water	101 499	122 299	22 946	22.6%	33 908	33.4%	18 377	15.0%	75 231	61.5%	9 342	55.7%	96.7%
Waste Water Management	206 657	241 910	17 608	8.5%	62 529	30.3%	32 187	13.3%	112 324	46.4%	12 994	50.5%	147.7%
Waste Management	5 625	18 396	46	.8%	92	1.6%	703	3.8%	841	4.6%	2 479	81.3%	(71.6%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	1 915 230	1 929 951	612 427	32.0%	446 225	23.3%	508 822	26.4%	1 567 473	81.2%	421 990	73.3%	20.6%
Property rates, penalties and collection charges	217 845	217 845	123 414	56.7%	64 882	29.8%	18 846	8.7%	207 141	95.1%	19 936	82.2%	(5.5%)
Service charges	1 359 582	1 359 582	399 055	29.4%	341 217	25.1%	320 085	23.5%	1 060 356	78.0%	279 243	76.2%	14.6%
Other revenue	70 577	94 475	15 299	21.7%	17 794	25.2%	55 973	59.2%	89 065	94.3%	18 054	43.8%	210.0%
Government - operating	182 601	168 161	54 244	29.7%	14 335	7.9%	72 365	43.0%	140 944	83.8%	27 007	56.8%	168.0%
Government - capital	57 546	58 809	10 194	17.7%	-	-	31 446	53.5%	41 640	70.8%	69 448	88.9%	(54.7%)
Interest	27 064	31 064	10 221	37.8%	7 998	29.6%	10 107	32.5%	28 326	91.2%	8 302	76.3%	21.7%
Dividends	15	15	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 673 545)	(1 665 631)	(361 007)	21.6%	(427 248)	25.5%	(325 424)	19.5%	(1 113 679)	66.9%	(358 455)	69.4%	(9.2%)
Suppliers and employees	(1 583 700)	(1 569 166)	(361 007)	22.8%	(380 568)	24.0%	(234 645)	15.0%	(976 220)	62.2%	(358 455)	70.6%	(34.5%)
Finance charges	(89 109)	(95 729)	-	-	(46 680)	52.4%	(90 779)	94.8%	(137 459)	143.6%	-	46.4%	(100.0%)
Transfers and grants	(736)	(736)	-	-	-	-	-	-	-	-	-	20.6%	-
Net Cash from/(used) Operating Activities	241 685	264 320	251 419	104.0%	18 977	7.9%	183 398	69.4%	453 794	171.7%	63 535	98.1%	188.7%
Cash Flow from Investing Activities													
Receipts	264	264	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	250	250	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	14	14	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(574 700)	(709 956)	(59 224)	10.3%	(135 427)	23.6%	(89 837)	12.7%	(284 488)	40.1%	(57 870)	61.0%	55.2%
Capital assets	(574 700)	(709 956)	(59 224)	10.3%	(135 427)	23.6%	(89 837)	12.7%	(284 488)	40.1%	(57 870)	61.0%	55.2%
Net Cash from/(used) Investing Activities	(574 436)	(709 692)	(59 224)	10.3%	(135 427)	23.6%	(89 837)	12.7%	(284 488)	40.1%	(57 870)	61.1%	55.2%
Cash Flow from Financing Activities													
Receipts	509 841	509 841	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	506 922	506 922	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 919	2 919	-	-	-	-	-	-	-	-	-	-	-
Payments	(132 104)	(132 104)	-	-	(65 289)	49.4%	-	-	(65 289)	49.4%	-	-	-
Repayment of borrowing	(132 104)	(132 104)	-	-	(65 289)	49.4%	-	-	(65 289)	49.4%	-	-	-
Net Cash from/(used) Financing Activities	377 737	377 737	-	-	(65 289)	(17.3%)	-	-	(65 289)	(17.3%)	-	-	-
Net Increase/(Decrease) in cash held	44 986	(67 635)	192 196	427.2%	(181 739)	(404.0%)	93 560	(138.3%)	104 017	(153.8%)	5 665	56.4%	1 551.6%
Cash/cash equivalents at the year begin:	140 989	361 536	140 989	100.0%	333 185	236.3%	151 446	41.9%	140 989	39.0%	178 782	48.8%	(15.3%)
Cash/cash equivalents at the year end:	185 975	293 902	333 185	179.2%	151 446	81.4%	245 006	83.4%	245 006	83.4%	184 447	51.0%	32.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	16 993	26.8%	6 260	9.9%	3 723	5.9%	36 451	57.5%	63 427	22.8%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	64 199	68.3%	5 855	6.2%	3 516	3.7%	20 377	21.7%	93 948	33.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 099	39.5%	3 129	9.4%	985	3.0%	15 952	48.1%	33 164	11.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 939	20.4%	1 216	5.0%	896	3.7%	17 199	70.9%	24 250	8.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	5 541	14.1%	1 827	4.6%	1 432	3.6%	30 573	77.6%	39 373	14.2%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	642	6.8%	323	3.4%	278	3.0%	8 174	86.8%	9 417	3.4%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 594	24.6%	482	3.3%	242	1.7%	10 297	70.5%	14 615	5.3%	-	-	-
Total By Income Source	109 006	39.2%	19 092	6.9%	11 072	4.0%	139 024	50.0%	278 195	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	4 822	42.8%	2 791	24.8%	1 892	16.8%	1 767	15.7%	11 272	4.1%	-	-	-
Commercial	42 327	80.5%	1 876	3.6%	729	1.4%	7 635	14.5%	52 566	18.9%	-	-	-
Households	37 285	22.7%	11 721	7.2%	7 056	4.3%	107 855	65.8%	163 917	58.9%	-	-	-
Other	24 572	48.7%	2 705	5.4%	1 395	2.8%	21 766	43.2%	50 439	18.1%	-	-	-
Total By Customer Group	109 006	39.2%	19 092	6.9%	11 072	4.0%	139 024	50.0%	278 195	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5 540	99.4%	25	.5%	-	-	6	.1%	5 571	100.0%
Total	5 540	99.4%	25	.5%	-	-	6	.1%	5 571	100.0%

Contact Details

Municipal Manager	Dr Johan Leibbrandt	021 807 4775
Financial Manager	Mr Jacques Carstens	021 807 4624

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: STELLENBOSCH (WC024)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	1 310 077	1 362 094	602 281	46.0%	246 237	18.8%	246 495	18.1%	1 095 013	80.4%	224 135	79.2%	10.0%
Property rates	284 142	285 420	288 523	101.5%	(1 388)	(.5%)	(1 055)	(.4%)	286 080	100.2%	(951)	99.0%	10.9%
Property rates - penalties and collection charges	2 855	2 855	461	16.1%	614	21.5%	473	16.6%	1 547	54.2%	(37)	22.7%	(1 377.6%)
Service charges - electricity revenue	486 545	476 092	105 344	21.7%	129 201	26.6%	119 419	25.1%	353 965	74.3%	116 395	72.9%	2.6%
Service charges - water revenue	125 481	128 206	21 694	17.3%	38 279	30.5%	45 107	35.2%	105 079	82.0%	44 822	75.6%	.6%
Service charges - sanitation revenue	73 484	79 409	62 219	84.7%	8 612	11.7%	5 202	6.6%	76 033	95.7%	5 198	94.1%	.1%
Service charges - refuse revenue	42 013	42 013	42 743	101.7%	(293)	(.7%)	(11)	-	42 438	101.0%	(5)	95.5%	143.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	19 488	14 886	3 227	16.6%	3 033	15.6%	4 985	33.5%	11 245	75.5%	4 899	49.1%	1.7%
Interest earned - external investments	36 877	45 377	9 252	25.1%	17 849	48.4%	21 704	47.8%	48 805	107.6%	7 520	67.0%	188.6%
Interest earned - outstanding debtors	7 284	7 284	1 562	21.4%	1 724	23.7%	1 476	20.3%	4 761	65.4%	1 309	723.3%	12.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	70 821	92 031	8 567	12.1%	7 289	10.3%	5 858	6.4%	21 715	23.6%	4 548	18.0%	28.8%
Licences and permits	8 100	8 100	2 719	33.6%	1 926	23.8%	2 049	25.3%	6 694	82.6%	1 791	71.5%	14.4%
Agency services	2 268	2 268	764	33.7%	487	21.5%	477	21.1%	1 728	76.2%	370	67.2%	29.0%
Transfers recognised - operational	112 721	140 154	45 988	40.8%	34 262	30.4%	34 650	24.7%	114 899	82.0%	35 069	107.1%	(1.2%)
Other own revenue	36 628	36 628	9 217	25.2%	4 643	12.7%	6 162	16.8%	20 022	54.7%	3 207	37.9%	92.1%
Gains on disposal of PPE	1 370	1 370	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 380 139	1 450 845	227 320	16.5%	353 440	25.6%	265 334	18.3%	846 094	58.3%	265 835	61.9%	(.2%)
Employee related costs	397 314	406 478	89 484	22.5%	107 186	27.0%	83 863	20.6%	280 534	69.0%	92 701	73.4%	(9.5%)
Remuneration of councillors	17 027	17 027	3 703	21.7%	3 757	22.1%	3 790	22.3%	11 249	66.1%	4 195	70.6%	(9.7%)
Debt impairment	23 887	63 496	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	165 200	165 200	-	-	77 802	47.1%	37 327	22.6%	115 129	69.7%	36 591	77.4%	2.0%
Finance charges	31 472	20 222	-	-	10 107	32.1%	-	-	10 107	50.0%	-	44.9%	-
Bulk purchases	351 285	344 317	82 258	23.4%	75 968	21.6%	71 933	20.9%	230 159	66.8%	70 492	66.8%	2.0%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	17 209	17 384	2 665	15.5%	4 055	23.6%	3 638	20.9%	10 358	59.6%	2 488	47.4%	46.2%
Transfers and grants	8 703	8 375	6 653	76.4%	-	-	280	3.3%	6 933	82.8%	593	76.3%	(52.8%)
Other expenditure	368 043	408 347	42 557	11.6%	74 564	20.3%	64 504	15.8%	181 625	44.5%	58 776	45.5%	9.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(70 062)	(88 752)	374 961		(107 203)		(18 839)		248 919		(41 700)		
Transfers recognised - capital	126 560	110 551	-	-	-	-	-	-	-	-	43 153	35.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	56 498	21 800	374 961		(107 203)		(18 839)		248 919		1 453		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	56 498	21 800	374 961		(107 203)		(18 839)		248 919		1 453		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	56 498	21 800	374 961		(107 203)		(18 839)		248 919		1 453		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	56 498	21 800	374 961		(107 203)		(18 839)		248 919		1 453		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	463 792	464 730	29 314	6.3%	68 599	14.8%	58 321	12.5%	156 234	33.6%	49 287	35.4%	18.3%
National Government	80 106	80 106	21 534	26.9%	54 050	67.5%	(5 011)	(6.3%)	70 573	88.1%	8 514	19.6%	(158.9%)
Provincial Government	36 430	20 421	-	-	2 264	6.2%	105	.5%	2 369	11.6%	3 893	24.3%	(97.3%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	116 536	100 527	21 534	18.5%	56 314	48.3%	(4 906)	(4.9%)	72 941	72.6%	12 407	20.7%	(139.5%)
Borrowing	161 000	-	-	-	-	-	-	-	-	-	24 592	91.1%	(100.0%)
Internally generated funds	175 231	351 029	3 955	2.3%	13 712	7.8%	56 644	16.1%	74 310	21.2%	8 174	16.0%	593.0%
Public contributions and donations	11 024	13 174	3 826	34.7%	(1 427)	(12.9%)	6 584	50.0%	8 983	68.2%	4 114	97.4%	60.0%
Capital Expenditure Standard Classification	463 792	464 730	29 314	6.3%	68 599	14.8%	58 321	12.5%	156 234	33.6%	49 287	35.4%	18.3%
Governance and Administration	29 188	26 247	2 445	8.4%	5 700	19.5%	2 977	11.3%	11 123	42.4%	2 919	17.7%	2.0%
Executive & Council	35	35	-	-	-	-	32	90.4%	32	90.4%	11	(.8%)	177.0%
Budget & Treasury Office	880	380	64	7.3%	89	10.1%	64	17.0%	218	57.3%	53	64.0%	22.6%
Corporate Services	28 273	25 832	2 381	8.4%	5 612	19.8%	2 881	11.2%	10 873	42.1%	2 855	15.5%	.9%
Community and Public Safety	56 090	63 295	867	1.5%	4 047	7.2%	2 728	4.3%	7 642	12.1%	4 994	26.9%	(45.4%)
Community & Social Services	2 917	17 707	301	10.3%	117	4.0%	376	2.1%	793	4.5%	283	16.5%	32.6%
Sport And Recreation	12 713	14 526	369	2.9%	577	4.5%	787	5.4%	1 732	11.9%	379	50.1%	107.6%
Public Safety	2 900	9 117	15	.5%	333	11.5%	178	2.0%	526	5.8%	6	13.7%	2 701.6%
Housing	37 560	21 946	182	.5%	3 021	8.0%	1 387	6.3%	4 590	20.9%	4 326	24.6%	(67.9%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	52 638	61 554	1 545	2.9%	1 549	2.9%	2 481	4.0%	5 575	9.1%	2 005	15.8%	23.7%
Planning and Development	3 077	3 333	73	2.4%	47	1.5%	25	.8%	145	4.4%	92	5.9%	(72.6%)
Road Transport	48 081	56 742	1 471	3.1%	1 321	2.7%	2 309	4.1%	5 102	9.0%	1 520	16.3%	51.9%
Environmental Protection	1 480	1 480	1	.1%	180	12.2%	146	9.9%	328	22.2%	392	16.9%	(62.7%)
Trading Services	325 876	313 634	24 457	7.5%	57 302	17.6%	50 135	16.0%	131 895	42.1%	39 354	42.3%	27.4%
Electricity	49 590	51 055	189	.4%	1 051	2.1%	6 432	12.6%	7 673	15.0%	4 061	21.4%	58.4%
Water	59 719	56 171	5 977	10.0%	14 742	24.7%	7 385	13.1%	28 104	50.0%	9 660	39.0%	(23.5%)
Waste Water Management	200 567	190 074	18 207	9.1%	40 780	20.3%	35 732	18.8%	94 719	49.8%	25 349	49.7%	41.0%
Waste Management	16 000	16 335	84	.5%	730	4.6%	585	3.6%	1 399	8.6%	284	39.9%	106.1%
Other	-	-	-	-	-	-	-	-	-	-	16	9.2%	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	1 344 038	1 380 046	393 718	29.3%	365 337	27.2%	283 452	20.5%	1 042 507	75.5%	407 574	198.9%	(30.5%)
Property rates, penalties and collection charges	281 200	282 478	83 364	29.6%	83 708	29.8%	53 876	19.1%	220 948	78.2%	53 219	86.0%	1.2%
Service charges	700 832	699 029	151 255	21.6%	160 598	22.9%	155 453	22.2%	467 305	66.9%	150 241	73.0%	3.5%
Other revenue	79 292	99 840	124 925	157.6%	16 099	20.3%	16 295	16.3%	157 319	157.6%	152 669	2 313.1%	(89.3%)
Government - operating	110 550	134 043	-	-	74 254	67.2%	34 650	25.8%	108 903	81.2%	-	32.4%	(100.0%)
Government - capital	128 731	112 722	24 405	19.0%	16 350	12.7%	-	-	40 755	36.2%	43 800	40.3%	(100.0%)
Interest	43 433	51 933	9 769	22.5%	14 328	33.0%	23 180	44.6%	47 277	91.0%	7 645	63.0%	203.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 120 636)	(1 156 443)	(330 115)	29.5%	(203 150)	18.1%	(228 007)	19.7%	(761 272)	65.8%	(288 140)	212.3%	(20.9%)
Suppliers and employees	(1 081 274)	(1 128 658)	(323 461)	29.9%	(193 043)	17.9%	(227 728)	20.2%	(744 232)	65.9%	(284 745)	216.6%	(20.0%)
Finance charges	(31 472)	(20 222)	-	-	(10 108)	32.1%	-	-	(10 108)	50.0%	-	45.4%	-
Transfers and grants	(7 891)	(7 563)	(6 653)	84.3%	-	-	(280)	3.7%	(6 933)	91.7%	(3 395)	138.3%	(91.8%)
Net Cash from/(used) Operating Activities	223 401	223 603	63 603	28.5%	162 187	72.6%	55 445	24.8%	281 235	125.8%	119 434	136.9%	(53.6%)
Cash Flow from Investing Activities													
Receipts	5 698	5 698	-	-	(26 165)	(459.2%)	87 661	1 538.4%	61 496	1 079.2%	-	-	(100.0%)
Proceeds on disposal of PPE	5 698	5 698	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	(26 165)	-	87 661	-	61 496	-	-	-	(100.0%)
Payments	(463 792)	(460 730)	(29 305)	6.3%	(68 599)	14.8%	(58 354)	12.7%	(156 258)	33.9%	(34 975)	29.4%	66.8%
Capital assets	(463 792)	(460 730)	(29 305)	6.3%	(68 599)	14.8%	(58 354)	12.7%	(156 258)	33.9%	(34 975)	29.4%	66.8%
Net Cash from/(used) Investing Activities	(458 093)	(455 032)	(29 305)	6.4%	(94 764)	20.7%	29 308	(6.4%)	(94 761)	20.8%	(34 975)	29.4%	(183.8%)
Cash Flow from Financing Activities													
Receipts	162 387	1 387	28	-	-	-	-	-	28	2.0%	473	.8%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	161 000	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 387	1 387	28	2.0%	-	-	-	-	28	2.0%	473	-	(100.0%)
Payments	(11 958)	(11 958)	-	-	(5 660)	47.3%	-	-	(5 660)	47.3%	-	51.7%	-
Repayment of borrowing	(11 958)	(11 958)	-	-	(5 660)	47.3%	-	-	(5 660)	47.3%	-	51.7%	-
Net Cash from/(used) Financing Activities	150 429	(10 571)	28	-	(5 660)	(3.8%)	-	-	(5 632)	53.3%	473	(3.6%)	(100.0%)
Net Increase/(Decrease) in cash held	(84 263)	(242 000)	34 325	(40.7%)	61 763	(73.3%)	84 753	(35.0%)	180 841	(74.7%)	84 932	(138.2%)	(.2%)
Cash/cash equivalents at the year begin:	479 989	613 808	613 808	127.9%	648 133	135.0%	709 896	115.7%	613 808	100.0%	697 530	99.0%	1.8%
Cash/cash equivalents at the year end:	395 726	371 808	648 133	163.8%	709 896	179.4%	794 649	213.7%	794 649	213.7%	782 461	163.0%	1.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	9 165	18.1%	1 852	3.6%	2 071	4.1%	37 675	74.2%	50 764	30.4%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	23 572	80.8%	626	2.1%	130	.4%	4 859	16.6%	29 186	17.5%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 344	26.5%	1 009	2.9%	625	1.8%	24 313	68.9%	35 291	21.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 743	10.5%	346	2.1%	296	1.8%	14 272	85.7%	16 657	10.0%	-	-	-
Receivables from Exchange Transactions - Waste Management	4 637	24.7%	401	2.1%	329	1.8%	13 402	71.4%	18 771	11.2%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	385	3.8%	147	1.4%	137	1.3%	9 567	93.5%	10 236	6.1%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 233	20.5%	26	.4%	13	.2%	4 752	78.9%	6 023	3.6%	-	-	-
Total By Income Source	50 078	30.0%	4 408	2.6%	3 602	2.2%	108 841	65.2%	166 929	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 531	59.3%	101	3.9%	34	1.3%	919	35.5%	2 584	1.5%	-	-	-
Commercial	11 043	60.5%	469	2.6%	790	4.3%	5 945	32.6%	18 247	10.9%	-	-	-
Households	24 767	20.8%	3 418	2.9%	2 429	2.0%	88 487	74.3%	119 101	71.3%	-	-	-
Other	12 738	47.2%	421	1.6%	348	1.3%	13 490	50.0%	26 997	16.2%	-	-	-
Total By Customer Group	50 078	30.0%	4 408	2.6%	3 602	2.2%	108 841	65.2%	166 929	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	28 570	100.0%	-	-	-	-	-	-	28 570	39.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	5 258	100.0%	-	-	-	-	-	-	5 258	7.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	38 346	100.0%	-	-	-	-	-	-	38 346	53.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	72 175	100.0%	-	-	-	-	-	-	72 175	100.0%

Contact Details

Municipal Manager	Ms Geraldine Mettler	021 808 8025
Financial Manager	Mr Marius Wust	021 808 8528

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BREEDE VALLEY (WC025)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	862 723	894 671	201 889	23.4%	212 279	24.6%	202 118	22.6%	616 286	68.9%	193 539	68.3%	4.4%
Property rates	112 202	112 202	30 672	27.3%	30 288	27.0%	31 809	28.3%	92 768	82.7%	25 635	78.9%	24.1%
Property rates - penalties and collection charges	885	1 000	292	33.0%	380	43.0%	421	42.1%	1 093	109.3%	283	84.7%	48.7%
Service charges - electricity revenue	385 044	385 044	80 136	20.8%	89 140	23.2%	92 015	23.9%	261 291	67.9%	88 144	67.6%	4.4%
Service charges - water revenue	54 159	54 159	6 302	11.6%	17 005	31.4%	14 596	27.0%	37 903	70.0%	18 474	79.1%	(21.0%)
Service charges - sanitation revenue	58 398	58 398	12 695	21.7%	14 548	24.9%	10 737	18.4%	37 980	65.0%	14 913	73.1%	(28.0%)
Service charges - refuse revenue	33 433	33 433	8 778	26.3%	9 063	27.1%	9 357	28.0%	27 197	81.3%	9 602	80.4%	(2.5%)
Service charges - other	(25 784)	(25 784)	(3 713)	14.4%	(1 190)	4.6%	(7 681)	29.8%	(12 584)	48.8%	(6 431)	82.9%	19.4%
Rental of facilities and equipment	14 655	14 655	3 733	25.5%	3 488	23.8%	3 493	23.8%	10 713	73.1%	3 394	73.5%	2.9%
Interest earned - external investments	10 000	12 000	3 859	38.6%	3 656	36.6%	5 057	42.1%	12 571	104.8%	3 244	84.7%	55.9%
Interest earned - outstanding debtors	2 834	4 000	899	31.7%	998	35.2%	1 101	27.5%	2 997	74.9%	1 067	104.5%	3.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	63 320	87 720	5 645	8.9%	4 629	7.3%	5 369	6.1%	15 643	17.8%	4 322	19.8%	24.2%
Licences and permits	2 987	2 987	860	28.8%	649	21.7%	845	28.3%	2 354	78.8%	904	78.7%	(6.5%)
Agency services	6 942	6 942	1 165	16.8%	1 762	25.4%	1 577	22.7%	4 504	64.9%	1 652	77.7%	(4.5%)
Transfers recognised - operational	134 048	138 214	48 508	36.2%	36 722	27.4%	30 798	22.3%	116 028	83.9%	23 631	72.2%	30.3%
Other own revenue	8 539	8 639	2 058	24.1%	1 142	13.4%	2 625	30.4%	5 826	67.4%	3 988	78.7%	(34.2%)
Gains on disposal of PPE	1 060	1 060	-	-	-	-	-	-	-	-	717	71.7%	(100.0%)
Operating Expenditure	913 800	939 263	200 425	21.9%	214 239	23.4%	222 830	23.7%	637 494	67.9%	196 283	66.8%	13.5%
Employee related costs	270 803	266 709	58 064	21.4%	61 068	22.6%	62 072	23.3%	181 204	67.9%	59 307	72.4%	4.7%
Remuneration of councillors	16 168	15 684	3 763	23.3%	3 828	23.7%	3 829	24.4%	11 420	72.8%	4 216	75.0%	(9.2%)
Debt impairment	52 379	75 539	14 098	26.9%	13 117	25.0%	30 502	40.4%	57 717	76.4%	12 353	75.0%	146.9%
Depreciation and asset impairment	84 095	84 095	21 569	25.6%	28 618	34.0%	21 104	25.1%	71 291	84.8%	21 456	75.4%	(1.6%)
Finance charges	28 412	28 412	7 314	25.7%	4 613	16.2%	9 188	32.3%	21 115	74.3%	5 905	62.7%	55.6%
Bulk purchases	275 693	275 693	65 835	23.9%	58 864	21.4%	59 037	21.4%	183 736	66.6%	59 313	66.1%	(.5%)
Other Materials	55 423	56 305	6 691	12.1%	15 033	27.1%	15 589	27.7%	37 313	66.3%	11 291	61.1%	38.1%
Contracted services	10 243	9 934	1 543	15.1%	2 375	23.2%	2 518	25.3%	6 436	64.8%	2 767	66.1%	(9.0%)
Transfers and grants	738	738	65	8.9%	5	.7%	234	31.7%	305	41.3%	185	37.7%	26.1%
Other expenditure	119 616	125 924	21 483	18.0%	26 713	22.3%	18 745	14.9%	66 940	53.2%	19 457	52.1%	(3.7%)
Loss on disposal of PPE	230	230	-	-	4	1.9%	12	5.2%	16	7.1%	32	14.8%	(62.5%)
Surplus/(Deficit)	(51 077)	(44 592)	1 463		(1 960)		(20 711)		(21 208)		(2 744)		
Transfers recognised - capital	51 960	68 568	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	882	23 976	1 463		(1 960)		(20 711)		(21 208)		(2 744)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	882	23 976	1 463		(1 960)		(20 711)		(21 208)		(2 744)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	882	23 976	1 463		(1 960)		(20 711)		(21 208)		(2 744)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	882	23 976	1 463		(1 960)		(20 711)		(21 208)		(2 744)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	88 478	134 939	8 062	9.1%	18 517	20.9%	30 489	22.6%	57 069	42.3%	21 409	46.4%	42.4%
National Government	36 885	36 885	1 459	4.0%	12 519	33.9%	10 298	27.9%	24 276	65.8%	9 958	40.7%	3.4%
Provincial Government	15 075	31 683	157	1.0%	59	.4%	13 947	44.0%	14 162	44.7%	426	48.1%	3 172.5%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	51 960	68 568	1 615	3.1%	12 578	24.2%	24 245	35.4%	38 438	56.1%	10 384	42.3%	133.5%
Borrowing	20 228	42 826	4 415	21.8%	3 010	14.9%	2 583	6.0%	10 009	23.4%	3 792	31.7%	(31.9%)
Internally generated funds	16 291	23 545	2 032	12.5%	2 929	18.0%	3 661	15.5%	8 622	36.6%	7 233	79.3%	(49.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	88 478	134 939	8 062	9.1%	18 517	20.9%	30 489	22.6%	57 069	42.3%	21 409	46.4%	42.4%
Governance and Administration	14 369	18 557	1 839	12.8%	1 474	10.3%	2 466	13.3%	5 779	31.1%	5 266	50.1%	(53.2%)
Executive & Council	14	219	-	-	1	7.4%	201	91.7%	202	92.1%	69	45.3%	189.0%
Budget & Treasury Office	802	1 187	2	.2%	121	15.1%	50	4.2%	173	14.6%	439	30.9%	(88.5%)
Corporate Services	13 553	17 152	1 837	13.6%	1 352	10.0%	2 215	12.9%	5 404	31.5%	4 758	51.8%	(53.4%)
Community and Public Safety	14 852	20 378	3	-	1 583	10.7%	3 407	16.7%	4 993	24.5%	2 181	32.8%	56.2%
Community & Social Services	3 030	5 060	-	-	17	.6%	12	.2%	29	.6%	674	70.1%	(98.2%)
Sport And Recreation	2 967	2 584	-	-	-	-	-	-	-	-	1 058	18.8%	(100.0%)
Public Safety	8 856	12 729	3	-	1 567	17.7%	3 395	26.7%	4 964	39.0%	448	10.2%	657.1%
Housing	-	5	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 861	11 295	1 458	30.0%	1 052	21.6%	1 217	10.8%	3 726	33.0%	3 901	69.4%	(68.8%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Road Transport	4 861	11 295	1 458	30.0%	1 052	21.6%	1 217	10.8%	3 726	33.0%	3 901	69.3%	(68.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	54 395	84 709	4 762	8.8%	14 408	26.5%	23 399	27.6%	42 570	50.3%	10 061	40.2%	132.6%
Electricity	3 857	8 850	1 144	29.7%	823	21.3%	878	9.9%	2 844	32.1%	785	11.3%	11.9%
Water	17 761	17 478	1 827	10.3%	2 309	13.0%	3 848	22.0%	7 984	45.7%	7 805	72.1%	(50.7%)
Waste Water Management	28 981	54 183	1 792	6.2%	11 207	38.7%	18 612	34.3%	31 611	58.3%	354	12.4%	5 159.6%
Waste Management	3 797	4 197	-	-	69	1.8%	62	1.5%	131	3.1%	1 118	24.6%	(94.4%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	862 708	880 508	261 997	30.4%	258 722	30.0%	255 178	29.0%	775 897	88.1%	240 717	85.5%	6.0%
Property rates, penalties and collection charges	108 599	108 599	21 558	19.9%	24 929	23.0%	21 798	20.1%	68 285	62.9%	19 950	63.5%	9.3%
Service charges	501 522	501 522	129 059	25.7%	123 991	24.7%	130 944	26.1%	383 994	76.6%	128 085	76.2%	2.2%
Other revenue	53 745	53 745	52 786	98.2%	37 441	69.7%	39 331	73.2%	129 558	241.1%	42 176	258.6%	(6.7%)
Government - operating	134 048	148 848	48 508	36.2%	36 842	27.5%	32 727	22.0%	118 077	79.3%	23 730	72.6%	37.9%
Government - capital	51 960	54 960	5 329	10.3%	30 866	59.4%	24 220	44.1%	60 415	109.9%	22 627	96.4%	7.0%
Interest	12 834	12 834	4 758	37.1%	4 653	36.3%	6 158	48.0%	15 569	121.3%	4 148	84.7%	48.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(777 148)	(791 948)	(236 468)	30.4%	(197 790)	25.5%	(200 917)	25.4%	(635 175)	80.2%	(197 119)	82.2%	1.9%
Suppliers and employees	(748 177)	(762 978)	(222 777)	29.8%	(197 784)	26.4%	(186 882)	24.5%	(607 443)	79.6%	(185 155)	82.1%	.9%
Finance charges	(28 233)	(28 233)	(13 626)	48.3%	-	-	(13 801)	48.9%	(27 427)	97.1%	(11 778)	87.5%	17.2%
Transfers and grants	(738)	(738)	(65)	8.9%	(5)	.7%	(234)	31.7%	(305)	41.3%	(185)	37.7%	26.1%
Net Cash from/(used) Operating Activities	85 560	88 560	25 529	29.8%	60 933	71.2%	54 260	61.3%	140 722	158.9%	43 598	115.7%	24.5%
Cash Flow from Investing Activities													
Receipts	50	50	26	51.3%	(0)	(.5%)	3	6.8%	29	57.7%	2	(.4%)	50.2%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	50	50	26	51.3%	(0)	(.5%)	3	6.8%	29	57.7%	2	(.4%)	50.2%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(88 478)	(112 310)	(8 062)	9.1%	(18 517)	20.9%	(30 489)	27.1%	(57 069)	50.8%	(21 407)	44.7%	42.4%
Capital assets	(88 478)	(112 310)	(8 062)	9.1%	(18 517)	20.9%	(30 489)	27.1%	(57 069)	50.8%	(21 407)	44.7%	42.4%
Net Cash from/(used) Investing Activities	(88 428)	(112 260)	(8 037)	9.1%	(18 517)	20.9%	(30 486)	27.2%	(57 040)	50.8%	(21 404)	44.8%	42.4%
Cash Flow from Financing Activities													
Receipts	250	250	47	18.8%	37	14.9%	31	12.3%	115	46.0%	73	.4%	(58.3%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	250	250	47	18.8%	37	14.9%	31	12.3%	115	46.0%	73	85.8%	(58.3%)
Payments	(21 924)	(21 924)	(13 859)	63.2%	-	-	(8 769)	40.0%	(22 628)	103.2%	(12 601)	98.4%	(30.4%)
Repayment of borrowing	(21 924)	(21 924)	(13 859)	63.2%	-	-	(8 769)	40.0%	(22 628)	103.2%	(12 601)	98.4%	(30.4%)
Net Cash from/(used) Financing Activities	(21 674)	(21 674)	(13 812)	63.7%	37	(.2%)	(8 739)	40.3%	(22 513)	103.9%	(12 528)	(69.3%)	(30.2%)
Net Increase/(Decrease) in cash held	(24 542)	(45 374)	3 681	(15.0%)	42 453	(173.0%)	15 036	(33.1%)	61 169	(134.8%)	9 666	(85.0%)	55.6%
Cash/cash equivalents at the year begin:	134 594	155 426	167 631	124.5%	171 311	127.3%	213 764	137.5%	167 631	107.9%	137 274	100.0%	55.7%
Cash/cash equivalents at the year end:	110 053	110 053	171 311	155.7%	213 764	194.2%	228 800	207.9%	228 800	207.9%	146 940	117.4%	55.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	6 315	34.9%	854	4.7%	830	4.6%	10 083	55.8%	18 082	13.9%	-	-	6 596
Trade and Other Receivables from Exchange Transactions - Electricity	20 739	85.1%	254	1.0%	270	1.1%	3 113	12.8%	24 376	18.7%	-	-	1 356
Receivables from Non-exchange Transactions - Property Rates	7 806	29.8%	736	2.8%	417	1.6%	17 259	65.8%	26 218	20.2%	-	-	10 640
Receivables from Exchange Transactions - Waste Water Management	5 459	21.6%	936	3.7%	862	3.4%	17 991	71.3%	25 248	19.4%	-	-	13 088
Receivables from Exchange Transactions - Waste Management	3 083	19.7%	563	3.6%	529	3.4%	11 437	73.3%	15 612	12.0%	-	-	4 581
Receivables from Exchange Transactions - Property Rental Debtors	569	10.2%	189	3.4%	192	3.4%	4 649	83.0%	5 599	4.3%	-	-	3 306
Interest on Arrear Debtor Accounts	186	1.8%	31	.3%	53	.5%	9 817	97.3%	10 087	7.8%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 927)	(81.6%)	212	4.4%	252	5.2%	8 276	172.0%	4 812	3.7%	-	-	8 713
Total By Income Source	40 230	30.9%	3 774	2.9%	3 406	2.6%	82 625	63.5%	130 034	100.0%	-	-	48 280
Debtors Age Analysis By Customer Group													
Organs of State	538	18.4%	148	5.1%	71	2.4%	2 166	74.1%	2 923	2.2%	-	-	-
Commercial	11 085	72.8%	363	2.4%	59	.4%	3 714	24.4%	15 220	11.7%	-	-	-
Households	23 474	24.7%	2 883	3.0%	2 908	3.1%	65 583	69.1%	94 848	72.9%	-	-	48 280
Other	5 133	30.1%	381	2.2%	368	2.2%	11 161	65.5%	17 043	13.1%	-	-	-
Total By Customer Group	40 230	30.9%	3 774	2.9%	3 406	2.6%	82 625	63.5%	130 034	100.0%	-	-	48 280

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	20 428	100.0%	-	-	-	-	-	-	20 428	27.5%
Bulk Water	394	100.0%	-	-	-	-	-	-	394	.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	2 855	100.0%	-	-	-	-	-	-	2 855	3.8%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	38 391	100.0%	-	-	-	-	-	-	38 391	51.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	12 204	100.0%	-	-	-	-	-	-	12 204	16.4%
Total	74 273	100.0%	-	-	-	-	-	-	74 273	100.0%

Contact Details

Municipal Manager	Mr D McThomas (Daviv Acting)	023 348 2600
Financial Manager	D McThomas	023 348 4994

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LANGEBERG (WC026)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	622 762	638 292	155 417	25.0%	122 567	19.7%	154 762	24.2%	432 747	67.8%	147 892	73.8%	4.6%
Property rates	43 064	43 804	43 179	100.3%	(420)	(1.0%)	14	-	42 773	97.6%	44	100.1%	(67.6%)
Property rates - penalties and collection charges	521	521	65	12.6%	127	24.4%	101	19.3%	293	56.2%	76	40.8%	32.0%
Service charges - electricity revenue	324 765	330 265	60 829	18.7%	75 913	23.4%	101 810	30.8%	238 552	72.2%	94 940	70.0%	7.2%
Service charges - water revenue	42 139	44 139	6 048	14.4%	7 136	16.9%	12 876	29.2%	26 060	59.0%	12 309	66.0%	4.6%
Service charges - sanitation revenue	15 635	15 635	4 440	28.4%	4 369	27.9%	4 260	27.2%	13 069	83.6%	4 581	100.5%	(7.0%)
Service charges - refuse revenue	14 422	15 342	3 386	23.5%	3 332	23.1%	3 237	21.1%	9 955	64.9%	3 475	83.3%	(6.8%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 917	3 914	564	19.3%	781	26.8%	756	19.3%	2 100	53.7%	731	77.0%	3.4%
Interest earned - external investments	4 609	4 609	1 235	26.8%	1 436	31.2%	1 611	34.9%	4 282	92.9%	1 102	82.8%	46.1%
Interest earned - outstanding debtors	1 692	1 692	419	24.7%	400	23.6%	475	28.0%	1 293	76.4%	517	77.3%	(8.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	20 107	20 107	882	4.4%	861	4.3%	722	3.6%	2 465	12.3%	1 318	17.6%	(45.3%)
Licences and permits	1 839	1 839	272	14.8%	158	8.6%	347	18.9%	777	42.2%	293	47.1%	18.7%
Agency services	3 056	4 023	191	6.3%	165	5.4%	194	4.8%	550	13.7%	172	16.0%	12.7%
Transfers recognised - operational	122 459	122 994	28 609	23.4%	23 428	19.1%	23 824	19.4%	75 861	61.7%	23 694	93.1%	.5%
Other own revenue	25 537	28 207	5 298	20.7%	4 882	19.1%	4 536	16.1%	14 716	52.2%	4 639	51.4%	(2.2%)
Gains on disposal of PPE	-	1 200	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	644 316	667 354	133 550	20.7%	136 598	21.2%	157 560	23.6%	427 709	64.1%	143 579	70.0%	9.7%
Employee related costs	173 828	173 936	39 303	22.6%	36 430	21.0%	41 123	23.6%	116 856	67.2%	36 081	67.1%	14.0%
Remuneration of councillors	9 471	9 471	2 060	21.7%	2 216	23.4%	1 475	15.6%	5 752	60.7%	2 425	73.6%	(39.2%)
Debt impairment	26 408	31 839	6 602	25.0%	6 602	25.0%	8 774	27.6%	21 978	69.0%	7 393	63.7%	18.7%
Depreciation and asset impairment	27 548	27 598	-	-	11 155	40.5%	5 418	19.6%	16 573	60.1%	5 378	46.8%	.8%
Finance charges	7 945	11 647	1 788	22.5%	1 847	23.2%	2 150	18.5%	5 785	49.7%	2 103	66.4%	2.3%
Bulk purchases	258 736	266 704	66 833	25.8%	61 339	23.7%	76 516	28.7%	204 687	76.7%	68 936	75.0%	11.0%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	2 192	2 182	441	20.1%	398	18.1%	336	15.4%	1 175	53.9%	633	67.5%	(46.9%)
Transfers and grants	134	134	-	-	133	98.8%	-	-	133	98.8%	-	99.4%	-
Other expenditure	138 053	143 343	16 523	12.0%	16 480	11.9%	21 677	15.1%	54 680	38.1%	20 630	72.4%	5.1%
Loss on disposal of PPE	-	500	-	-	-	-	90	18.0%	90	18.0%	-	-	(100.0%)
Surplus/(Deficit)	(21 555)	(29 062)	21 867		(14 031)		(2 799)		5 038		4 313		
Transfers recognised - capital	21 820	25 927	7 212	33.1%	4 680	21.5%	3 713	14.3%	15 605	60.2%	6 773	48.8%	(45.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	265	(3 135)	29 079		(9 350)		914		20 643		11 087		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	265	(3 135)	29 079		(9 350)		914		20 643		11 087		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	265	(3 135)	29 079		(9 350)		914		20 643		11 087		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	265	(3 135)	29 079		(9 350)		914		20 643		11 087		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	53 236	58 390	9 793	18.4%	8 166	15.3%	9 465	16.2%	27 425	47.0%	13 841	38.5%	(31.6%)
National Government	19 477	19 506	7 186	36.9%	2 862	14.7%	1 267	6.5%	11 315	58.0%	6 133	50.8%	(79.3%)
Provincial Government	2 343	6 420	527	22.5%	3 129	133.5%	670	10.4%	4 326	67.4%	604	3.1%	10.8%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	21 820	25 927	7 713	35.3%	5 991	27.5%	1 937	7.5%	15 641	60.3%	6 738	28.3%	(71.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	31 416	32 463	2 081	6.6%	2 175	6.9%	7 528	23.2%	11 784	36.3%	7 103	56.8%	6.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	53 236	58 390	9 793	18.4%	8 166	15.3%	9 465	16.2%	27 425	47.0%	13 841	38.5%	(31.6%)
Governance and Administration	4 130	4 130	272	6.6%	449	10.9%	699	16.9%	1 420	34.4%	1 854	83.6%	(62.3%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	4 130	4 130	272	6.6%	449	10.9%	699	16.9%	1 420	34.4%	1 854	83.6%	(62.3%)
Community and Public Safety	6 760	9 622	586	8.7%	3 268	48.3%	928	9.6%	4 781	49.7%	1 308	9.2%	(29.1%)
Community & Social Services	5 318	7 415	586	11.0%	3 268	61.5%	785	10.6%	4 639	62.6%	1 237	43.1%	(36.6%)
Sport And Recreation	682	731	-	-	-	-	-	-	-	-	-	44.2%	-
Public Safety	760	760	-	-	-	-	143	18.8%	143	18.8%	-	-	(100.0%)
Housing	-	716	-	-	-	-	-	-	-	-	71	4.1%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	13 351	7 499	2	-	312	2.3%	3 887	51.8%	4 202	56.0%	1 623	42.0%	139.4%
Planning and Development	11 303	5 505	-	-	312	2.8%	2 897	52.6%	3 209	58.3%	-	-	(100.0%)
Road Transport	1 000	1 000	2	.2%	-	-	-	-	2	.2%	333	33.4%	(100.0%)
Environmental Protection	1 048	994	-	-	-	-	990	99.6%	990	99.6%	1 290	100.0%	(23.3%)
Trading Services	28 995	37 139	8 934	30.8%	4 137	14.3%	3 951	10.6%	17 021	45.8%	9 056	55.0%	(56.4%)
Electricity	4 622	8 130	350	7.6%	1 362	29.5%	464	5.7%	2 177	26.8%	2 251	37.6%	(79.4%)
Water	7 285	10 551	-	-	307	4.2%	539	5.1%	847	8.0%	320	27.8%	68.5%
Waste Water Management	8 876	10 390	5 564	62.7%	2	-	1 799	17.3%	7 365	70.9%	3 864	68.8%	(53.4%)
Waste Management	8 212	8 068	3 019	36.8%	2 465	30.0%	1 148	14.2%	6 632	82.2%	2 621	34.1%	(56.2%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	613 753	628 058	166 287	27.1%	154 952	25.2%	207 433	33.0%	528 672	84.2%	176 517	84.4%	17.5%
Property rates, penalties and collection charges	42 253	42 993	15 007	35.5%	10 030	23.7%	8 190	19.0%	33 226	77.3%	7 297	75.8%	12.2%
Service charges	384 831	393 251	98 962	25.7%	97 150	25.2%	138 303	35.2%	334 415	85.0%	122 894	77.4%	12.5%
Other revenue	36 140	38 105	13 261	36.7%	13 638	37.7%	12 246	32.1%	39 145	102.7%	16 134	134.9%	(24.1%)
Government - operating	122 459	123 939	31 871	26.0%	23 833	19.5%	13 282	10.7%	68 985	55.7%	17 198	83.0%	(22.8%)
Government - capital	21 820	23 520	6 273	28.7%	9 460	43.4%	34 267	145.7%	50 000	212.6%	12 481	173.2%	174.6%
Interest	6 249	6 249	914	14.6%	841	13.5%	1 146	18.3%	2 901	46.4%	513	22.0%	123.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(536 475)	(536 475)	(171 371)	31.9%	(137 143)	25.6%	(160 186)	29.9%	(468 700)	87.4%	(149 998)	88.4%	6.8%
Suppliers and employees	(528 395)	(532 377)	(170 539)	32.3%	(136 527)	25.8%	(159 399)	29.9%	(466 465)	87.6%	(149 217)	88.4%	6.8%
Finance charges	(7 945)	(3 964)	(831)	10.5%	(484)	6.1%	(787)	19.9%	(2 102)	53.0%	(782)	81.6%	.7%
Transfers and grants	(134)	(134)	-	-	(133)	98.8%	-	-	(133)	98.8%	-	-	-
Net Cash from/(used) Operating Activities	77 278	91 583	(5 084)	(6.6%)	17 809	23.0%	47 247	51.6%	59 973	65.5%	26 518	61.8%	78.2%
Cash Flow from Investing Activities													
Receipts	550	1 250	1 879	341.6%	376	68.4%	149	11.9%	2 404	192.3%	229	37.3%	(35.1%)
Proceeds on disposal of PPE	-	700	125	-	13	-	4	.5%	142	20.2%	25	-	(84.5%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	550	550	1 753	318.8%	364	66.1%	145	26.4%	2 262	411.3%	205	26.9%	(29.2%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(53 236)	(58 390)	(8 170)	15.3%	(7 355)	13.8%	(9 345)	16.0%	(24 870)	42.6%	(12 545)	35.5%	(25.5%)
Capital assets	(53 236)	(58 390)	(8 170)	15.3%	(7 355)	13.8%	(9 345)	16.0%	(24 870)	42.6%	(12 545)	35.5%	(25.5%)
Net Cash from/(used) Investing Activities	(52 686)	(57 140)	(6 291)	11.9%	(6 978)	13.2%	(9 197)	16.1%	(22 466)	39.3%	(12 316)	35.4%	(25.3%)
Cash Flow from Financing Activities													
Receipts	22	22	363	1 637.6%	161	723.8%	575	2 594.8%	1 099	4 956.7%	295	265.4%	94.9%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	22	22	363	1 637.6%	161	723.8%	575	2 594.8%	1 099	4 956.7%	295	265.4%	94.9%
Payments	(7 931)	(7 931)	(847)	10.7%	(942)	11.9%	(853)	10.8%	(2 641)	33.3%	(857)	89.1%	(.5%)
Repayment of borrowing	(7 931)	(7 931)	(847)	10.7%	(942)	11.9%	(853)	10.8%	(2 641)	33.3%	(857)	89.1%	(.5%)
Net Cash from/(used) Financing Activities	(7 909)	(7 909)	(484)	6.1%	(781)	9.9%	(277)	3.5%	(1 542)	19.5%	(562)	55.7%	(50.6%)
Net Increase/(Decrease) in cash held	16 683	26 534	(11 859)	(71.1%)	10 050	60.2%	37 773	142.4%	35 964	135.5%	13 641	687.8%	176.9%
Cash/cash equivalents at the year begin:	85 946	103 610	103 610	120.6%	91 752	106.8%	101 801	98.3%	103 610	100.0%	91 778	100.0%	10.9%
Cash/cash equivalents at the year end:	102 629	130 144	91 752	89.4%	101 801	99.2%	139 574	107.2%	139 574	107.2%	105 419	122.7%	32.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2 921	40.3%	489	6.7%	266	3.7%	3 578	49.3%	7 255	10.4%	-	-	1 302
Trade and Other Receivables from Exchange Transactions - Electricity	27 024	93.3%	196	.7%	48	.2%	1 705	5.9%	28 972	41.7%	-	-	1 975
Receivables from Non-exchange Transactions - Property Rates	1 950	14.6%	255	1.9%	173	1.3%	10 990	82.2%	13 369	19.3%	-	-	2 671
Receivables from Exchange Transactions - Waste Water Management	1 587	27.0%	242	4.1%	182	3.1%	3 858	65.7%	5 869	8.5%	-	-	1 553
Receivables from Exchange Transactions - Waste Management	1 186	27.0%	189	4.3%	140	3.2%	2 872	65.5%	4 387	6.3%	-	-	1 097
Receivables from Exchange Transactions - Property Rental Debtors	47	4.5%	24	2.3%	81	7.7%	907	85.6%	1 060	1.5%	-	-	525
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	863	10.1%	242	2.8%	127	1.5%	7 294	85.6%	8 525	12.3%	-	-	4 686
Total By Income Source	35 577	51.2%	1 638	2.4%	1 017	1.5%	31 204	44.9%	69 437	100.0%	-	-	13 808
Debtors Age Analysis By Customer Group													
Organs of State	346	35.8%	45	4.7%	10	1.0%	564	58.4%	965	1.4%	-	-	204
Commercial	8 347	75.0%	61	.5%	44	.4%	2 683	24.1%	11 135	16.0%	-	-	1 388
Households	9 295	25.4%	1 327	3.6%	899	2.5%	25 087	68.5%	36 610	52.7%	-	-	10 239
Other	17 589	84.9%	205	1.0%	64	.3%	2 870	13.8%	20 727	29.9%	-	-	1 978
Total By Customer Group	35 577	51.2%	1 638	2.4%	1 017	1.5%	31 204	44.9%	69 437	100.0%	-	-	13 808

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	28 930	100.0%	-	-	-	-	-	-	28 930	93.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 976	94.2%	122	5.8%	-	-	-	-	2 098	6.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	30 906	99.6%	122	.4%	-	-	-	-	31 028	100.0%

Contact Details

Municipal Manager	Mr S A Mokweni	023 615 8000
Financial Manager	Mr B Brown	023 615 8031

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE WINELANDS DM (DC2)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	389 480	399 696	110 637	28.4%	106 481	27.3%	109 511	27.4%	326 628	81.7%	107 075	85.8%	2.3%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	170	170	(202)	(118.6%)	220	129.3%	301	177.3%	320	188.0%	2 313	1 403.7%	(87.0%)
Rental of facilities and equipment	132	132	26	19.5%	31	23.7%	24	18.2%	81	61.4%	27	63.5%	(12.0%)
Interest earned - external investments	40 188	48 000	2 777	6.9%	6 605	16.4%	14 270	29.7%	23 653	49.3%	6 235	40.3%	128.9%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	2	-	-	2	-	-	-	2	100.0%	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	115 317	112 864	13 996	12.1%	22 307	19.3%	34 218	30.3%	70 520	62.5%	42 526	76.0%	(19.5%)
Transfers recognised - operational	232 244	237 113	93 768	40.4%	77 098	33.2%	60 206	25.4%	231 072	97.5%	55 425	97.2%	8.6%
Other own revenue	1 429	1 415	272	19.0%	217	15.2%	491	34.7%	980	69.3%	548	102.4%	(10.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	389 480	399 696	64 655	16.6%	99 245	25.5%	100 773	25.2%	264 674	66.2%	104 521	64.3%	(3.6%)
Employee related costs	188 210	183 880	38 355	20.4%	50 458	26.8%	40 773	22.2%	129 585	70.5%	41 815	63.6%	(2.5%)
Remuneration of councillors	11 587	11 302	2 318	20.0%	2 701	23.3%	2 671	23.6%	7 690	68.0%	2 973	68.2%	(10.2%)
Debt impairment	126	3 128	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 313	10 618	-	-	5 004	53.7%	2 944	27.7%	7 948	74.9%	2 595	77.1%	13.4%
Finance charges	34	14	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	179 791	190 358	23 982	13.3%	41 083	22.9%	54 385	28.6%	119 450	62.8%	57 138	64.2%	(4.8%)
Loss on disposal of PPE	419	397	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	-	45 982		7 235		8 737		61 954		2 554		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	-	45 982		7 235		8 737		61 954		2 554		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	-	45 982		7 235		8 737		61 954		2 554		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	-	45 982		7 235		8 737		61 954		2 554		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	45 982		7 235		8 737		61 954		2 554		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	18 494	11 784	1 006	5.4%	6 503	35.2%	574	4.9%	8 083	68.6%	1 513	31.9%	(62.0%)
National Government	-	1 008	-	-	-	-	-	-	-	-	190	-	(100.0%)
Provincial Government	1 645	-	5	.3%	180	10.9%	132	-	317	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	1 645	1 008	5	.3%	180	10.9%	132	13.1%	317	31.4%	190	29.9%	(30.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 849	10 776	1 001	5.9%	6 323	37.5%	442	4.1%	7 766	72.1%	1 323	32.1%	(66.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	18 494	11 784	1 006	5.4%	6 503	35.2%	574	4.9%	8 083	68.6%	1 513	31.9%	(62.0%)
Governance and Administration	10 851	6 286	472	4.3%	3 777	34.8%	331	5.3%	4 580	72.9%	736	53.6%	(55.0%)
Executive & Council	4	1	-	-	-	-	-	-	-	-	-	79.3%	-
Budget & Treasury Office	203	130	-	-	31	15.1%	93	71.7%	124	95.4%	-	10.9%	(100.0%)
Corporate Services	10 644	6 155	472	4.4%	3 746	35.2%	238	3.9%	4 456	72.4%	736	55.8%	(67.6%)
Community and Public Safety	5 989	4 483	529	8.8%	2 541	42.4%	111	2.5%	3 182	71.0%	586	16.3%	(81.0%)
Community & Social Services	15	9	-	-	5	34.1%	-	-	5	59.2%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	5 949	4 446	529	8.9%	2 528	42.5%	111	2.5%	3 168	71.3%	586	15.9%	(81.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	25	29	-	-	8	32.8%	-	-	8	28.2%	-	100.0%	-
Economic and Environmental Services	1 655	1 015	5	.3%	185	11.2%	132	13.0%	322	31.7%	190	31.6%	(30.6%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Road Transport	1 655	1 015	5	.3%	185	11.2%	132	13.0%	322	31.7%	190	29.9%	(30.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	389 480	399 696	120 193	30.9%	102 303	26.3%	109 827	27.5%	332 324	83.1%	107 950	89.5%	1.7%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	170	170	-	-	18	10.7%	-	-	18	10.7%	-	34.8%	-
Other revenue	116 878	114 413	23 648	20.2%	20 065	17.2%	35 351	30.9%	79 063	69.1%	46 578	88.3%	(24.1%)
Government - operating	232 244	237 113	93 768	40.4%	75 615	32.6%	60 206	25.4%	229 589	96.8%	55 137	97.6%	9.2%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	40 188	48 000	2 777	6.9%	6 605	16.4%	14 270	29.7%	23 653	49.3%	6 235	40.7%	128.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(380 041)	(385 540)	(67 466)	17.8%	(91 035)	24.0%	(103 378)	26.8%	(261 878)	67.9%	(102 420)	65.5%	.9%
Suppliers and employees	(380 007)	(385 540)	(67 466)	17.8%	(91 035)	24.0%	(103 378)	26.8%	(261 878)	67.9%	(102 420)	62.6%	.9%
Finance charges	(34)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	9 439	14 156	52 727	558.6%	11 269	119.4%	6 450	45.6%	70 445	497.6%	5 530	1 150.1%	16.6%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(18 494)	(11 784)	(1 006)	5.4%	(6 503)	35.2%	(574)	4.9%	(8 083)	68.6%	(1 513)	31.9%	(62.0%)
Capital assets	(18 494)	(11 784)	(1 006)	5.4%	(6 503)	35.2%	(574)	4.9%	(8 083)	68.6%	(1 513)	31.9%	(62.0%)
Net Cash from/(used) Investing Activities	(18 494)	(11 784)	(1 006)	5.4%	(6 503)	35.2%	(574)	4.9%	(8 083)	68.6%	(1 513)	31.9%	(62.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(9 055)	2 373	51 721	(571.2%)	4 766	(52.6%)	5 875	247.6%	62 362	2 628.5%	4 017	(4 473.8%)	46.2%
Cash/cash equivalents at the year begin:	494 039	569 984	569 984	115.4%	621 705	125.8%	626 471	109.9%	569 984	100.0%	598 102	102.3%	4.7%
Cash/cash equivalents at the year end:	484 984	572 356	621 705	128.2%	626 471	129.2%	632 346	110.5%	632 346	110.5%	602 119	122.8%	5.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	50	1.9%	140	5.4%	188	7.3%	2 211	85.4%	2 589	100.0%	-	-	-
Total By Income Source	50	1.9%	140	5.4%	188	7.3%	2 211	85.4%	2 589	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	50	1.9%	140	5.4%	188	7.3%	2 211	85.4%	2 589	100.0%	-	-	-
Total By Customer Group	50	1.9%	140	5.4%	188	7.3%	2 211	85.4%	2 589	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	519	100.0%	-	-	-	-	-	-	519	100.0%
Total	519	100.0%	-	-	-	-	-	-	519	100.0%

Contact Details

Municipal Manager	Mr Michael Mgajo	021 888 5130
Financial Manager	Ms Fiona Du Raan-Groenewald	021 888 5277

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: THEEWATERSKLOOF (WC031)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	446 305	450 280	133 500	29.9%	102 117	22.9%	84 349	18.7%	319 966	71.1%	89 319	69.5%	(5.6%)
Property rates	83 766	83 267	43 899	52.4%	13 284	15.9%	12 196	14.6%	69 379	83.3%	11 238	83.7%	8.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	78 184	79 248	22 593	28.9%	18 800	24.0%	19 770	24.9%	61 163	77.2%	18 636	74.7%	6.1%
Service charges - water revenue	49 219	59 743	13 372	27.2%	15 090	30.7%	20 824	34.9%	49 286	82.5%	13 709	71.7%	51.9%
Service charges - sanitation revenue	24 572	24 572	5 726	23.3%	4 863	19.8%	9 833	40.0%	20 422	83.1%	5 679	75.0%	73.2%
Service charges - refuse revenue	27 394	27 212	6 870	25.1%	6 815	24.9%	6 904	25.4%	20 588	75.7%	6 035	73.8%	14.4%
Service charges - other	369	369	(1 740)	(470.9%)	(692)	(187.2%)	(3 174)	(859.1%)	(5 606)	(1 517.3%)	(896)	(114.8%)	254.4%
Rental of facilities and equipment	1 623	1 613	334	20.6%	585	36.0%	392	24.3%	1 311	81.3%	315	63.9%	24.4%
Interest earned - external investments	5 000	5 500	1 371	27.4%	1 590	31.8%	1 195	21.7%	4 156	75.6%	1 692	92.7%	(29.4%)
Interest earned - outstanding debtors	7 212	8 000	2 284	31.7%	2 227	30.9%	2 650	33.1%	7 161	89.5%	2 092	82.2%	26.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	27 045	22 045	1 124	4.2%	856	3.2%	1 220	5.5%	3 200	14.5%	1 900	19.2%	(35.8%)
Licences and permits	2 598	1 875	459	17.7%	438	16.8%	585	31.2%	1 481	79.0%	688	71.6%	(14.9%)
Agency services	2 814	2 814	694	24.7%	706	25.1%	737	26.2%	2 137	75.9%	740	82.4%	(.4%)
Transfers recognised - operational	130 563	127 306	33 777	25.9%	31 175	23.9%	6 930	5.4%	71 882	56.5%	25 616	66.7%	(72.9%)
Other own revenue	3 564	4 336	2 738	76.8%	6 381	179.1%	4 289	98.9%	13 408	309.2%	1 876	112.1%	128.6%
Gains on disposal of PPE	2 382	2 382	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	468 448	476 067	86 567	18.5%	110 466	23.6%	93 111	19.6%	290 144	60.9%	104 710	61.3%	(11.1%)
Employee related costs	171 730	170 177	38 651	22.5%	40 689	23.7%	37 860	22.2%	117 201	68.9%	34 858	68.1%	8.6%
Remuneration of councillors	10 990	10 416	2 259	20.6%	2 503	22.8%	2 566	24.6%	7 328	70.4%	2 483	69.2%	3.4%
Debt impairment	43 654	50 091	10 913	25.0%	10 913	25.0%	13 488	26.9%	35 315	70.5%	12 239	66.1%	10.2%
Depreciation and asset impairment	27 263	31 252	-	-	13 631	50.0%	5 454	17.5%	19 086	61.1%	17 426	76.1%	(68.7%)
Finance charges	12 762	15 462	2 245	17.6%	2 299	18.0%	107	.7%	4 652	30.1%	1 957	56.8%	(94.5%)
Bulk purchases	67 129	67 129	15 889	23.7%	14 951	22.3%	14 727	21.9%	45 568	67.9%	13 634	68.0%	8.0%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	23 320	22 738	2 807	12.0%	3 987	17.1%	3 823	16.8%	10 618	46.7%	3 933	45.7%	(2.8%)
Transfers and grants	1 500	2 300	373	24.9%	791	52.7%	390	17.0%	1 554	67.6%	466	80.9%	(16.3%)
Other expenditure	110 101	106 503	13 428	12.2%	20 700	18.8%	14 694	13.8%	48 823	45.8%	17 713	49.0%	(17.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(22 143)	(25 787)	46 933		(8 349)		(8 762)		29 822		(15 391)		
Transfers recognised - capital	34 366	45 837	3 309	9.6%	9 888	28.8%	1 969	4.3%	15 167	33.1%	816	33.3%	141.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	12 222	20 050	50 242		1 539		(6 793)		44 989		(14 575)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	12 222	20 050	50 242		1 539		(6 793)		44 989		(14 575)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	12 222	20 050	50 242		1 539		(6 793)		44 989		(14 575)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	12 222	20 050	50 242		1 539		(6 793)		44 989		(14 575)		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	58 031	79 336	8 314	14.3%	15 026	25.9%	7 637	9.6%	30 976	39.0%	6 694	32.5%	14.1%
National Government	27 153	27 052	2 726	10.0%	10 238	37.7%	1 815	6.7%	14 779	54.6%	1 965	38.0%	(7.7%)
Provincial Government	7 213	14 378	542	7.5%	1	-	521	3.6%	1 064	7.4%	239	28.8%	117.9%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	6 073	-	-	-	-	97	1.6%	97	1.6%	-	-	(100.0%)
Transfers recognised - capital	34 366	47 504	3 268	9.5%	10 239	29.8%	2 433	5.1%	15 940	33.6%	2 204	35.2%	10.4%
Borrowing	11 359	13 789	3 680	32.4%	2 124	18.7%	3 562	25.8%	9 366	67.9%	712	28.0%	399.9%
Internally generated funds	12 307	18 043	1 366	11.1%	2 662	21.6%	1 642	9.1%	5 671	31.4%	3 777	30.2%	(56.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	58 031	79 336	8 314	14.3%	15 026	25.9%	7 637	9.6%	30 976	39.0%	6 694	32.5%	14.1%
Governance and Administration	2 681	5 709	1 022	38.1%	266	9.9%	457	8.0%	1 745	30.6%	2 230	44.3%	(79.5%)
Executive & Council	1 798	2 080	28	1.6%	226	12.6%	163	7.8%	417	20.1%	482	69.5%	(66.2%)
Budget & Treasury Office	40	40	4	10.5%	-	-	-	-	4	10.5%	-	4.1%	-
Corporate Services	843	3 589	990	117.4%	40	4.8%	294	8.2%	1 324	36.9%	1 748	39.5%	(83.2%)
Community and Public Safety	8 949	17 431	855	9.6%	100	1.1%	886	5.1%	1 841	10.6%	438	21.5%	102.3%
Community & Social Services	826	1 355	2	.2%	4	.5%	135	10.0%	141	10.4%	1	.3%	9 365.5%
Sport And Recreation	750	1 552	312	41.5%	80	10.7%	217	14.0%	609	39.2%	197	5.0%	10.1%
Public Safety	160	145	-	-	15	9.5%	12	8.6%	28	19.0%	-	4.4%	(100.0%)
Housing	7 213	14 378	542	7.5%	1	-	521	3.6%	1 064	7.4%	239	30.8%	117.9%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 526	5 174	195	12.8%	232	15.2%	97	1.9%	524	10.1%	192	9.3%	(49.3%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	1 526	5 174	195	12.8%	232	15.2%	97	1.9%	524	10.1%	192	9.3%	(49.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	44 875	51 022	6 242	13.9%	14 427	32.1%	6 198	12.1%	26 866	52.7%	3 834	36.2%	61.6%
Electricity	11 743	11 957	751	6.4%	6 232	53.1%	986	8.2%	7 969	66.6%	2 392	37.0%	(58.8%)
Water	8 616	11 959	2 600	30.2%	1 090	12.7%	851	7.1%	4 541	38.0%	577	13.6%	47.6%
Waste Water Management	21 130	23 719	2 118	10.0%	5 880	27.8%	3 876	16.3%	11 875	50.1%	866	51.2%	347.7%
Waste Management	3 386	3 386	772	22.8%	1 225	36.2%	485	14.3%	2 481	73.3%	-	3.7%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	431 140	442 478	141 761	32.9%	137 336	31.9%	122 803	27.8%	401 900	90.8%	170 516	100.1%	(28.0%)
Property rates, penalties and collection charges	79 564	74 941	33 660	42.3%	19 194	24.1%	13 865	18.5%	66 719	89.0%	13 243	78.9%	4.7%
Service charges	159 063	172 030	46 011	28.9%	41 958	26.4%	49 410	28.7%	137 379	79.9%	42 201	70.2%	17.1%
Other revenue	17 662	15 486	19 721	111.7%	22 786	129.0%	19 208	124.0%	61 716	398.5%	68 150	632.1%	(71.8%)
Government - operating	130 563	125 486	31 256	23.9%	25 398	19.5%	20 137	16.0%	76 791	61.2%	20 047	49.8%	.5%
Government - capital	34 366	45 036	10 660	31.0%	27 290	79.4%	19 297	42.8%	57 248	127.1%	25 743	194.0%	(25.0%)
Interest	9 923	9 500	452	4.6%	709	7.1%	886	9.3%	2 047	21.5%	1 133	19.6%	(21.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(396 004)	(382 039)	(112 190)	28.3%	(112 445)	28.4%	(95 190)	24.9%	(319 825)	83.7%	(142 060)	93.2%	(33.0%)
Suppliers and employees	(383 043)	(366 374)	(109 760)	28.7%	(109 747)	28.7%	(92 821)	25.3%	(312 328)	85.2%	(139 636)	94.2%	(33.5%)
Finance charges	(11 462)	(13 365)	(2 245)	19.6%	(2 299)	20.1%	(2 179)	16.3%	(6 723)	50.3%	(1 957)	62.9%	11.3%
Transfers and grants	(1 500)	(2 300)	(185)	12.3%	(399)	26.6%	(190)	8.3%	(774)	33.7%	(466)	61.3%	(59.2%)
Net Cash from/(used) Operating Activities	35 136	60 439	29 571	84.2%	24 891	70.8%	27 613	45.7%	82 075	135.8%	28 457	166.8%	(3.0%)
Cash Flow from Investing Activities													
Receipts	(7 457)	2 383	47	(.6%)	164	(2.2%)	356	14.9%	567	23.8%	50	2.8%	612.0%
Proceeds on disposal of PPE	2 382	2 382	-	-	110	4.6%	287	12.0%	396	16.6%	4	-	6 442.0%
Decrease in non-current debtors	(7)	1	0	(3.6%)	0	(7.2%)	0	27.7%	1	83.2%	0	-	-
Decrease in other non-current receivables	-	-	47	-	54	-	69	-	170	-	45	2 125.2%	51.9%
Decrease (increase) in non-current investments	(9 832)	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(58 031)	(79 336)	(8 314)	14.3%	(15 026)	25.9%	(7 578)	9.6%	(30 918)	39.0%	(6 711)	32.5%	12.9%
Capital assets	(58 031)	(79 336)	(8 314)	14.3%	(15 026)	25.9%	(7 578)	9.6%	(30 918)	39.0%	(6 711)	32.5%	12.9%
Net Cash from/(used) Investing Activities	(65 488)	(76 953)	(8 267)	12.6%	(14 862)	22.7%	(7 222)	9.4%	(30 351)	39.4%	(6 661)	36.7%	8.4%
Cash Flow from Financing Activities													
Receipts	11 607	14 047	103	.9%	183	1.6%	117	.8%	403	2.9%	76	2.7%	55.5%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	11 359	13 789	-	-	-	-	-	-	-	-	-	.2%	-
Increase (decrease) in consumer deposits	248	258	103	41.5%	183	73.8%	117	45.5%	403	156.2%	76	166.5%	55.5%
Payments	(7 626)	(7 486)	(1 062)	13.9%	(1 528)	20.0%	(1 126)	15.0%	(3 715)	49.6%	(1 646)	69.8%	(31.6%)
Repayment of borrowing	(7 626)	(7 486)	(1 062)	13.9%	(1 528)	20.0%	(1 126)	15.0%	(3 715)	49.6%	(1 646)	69.8%	(31.6%)
Net Cash from/(used) Financing Activities	3 981	6 561	(959)	(24.1%)	(1 345)	(33.8%)	(1 008)	(15.4%)	(3 312)	(50.5%)	(1 570)	(61.7%)	(35.8%)
Net Increase/(Decrease) in cash held	(26 372)	(9 953)	20 345	(77.1%)	8 684	(32.9%)	19 383	(194.7%)	48 412	(486.4%)	20 226	(248.8%)	(4.2%)
Cash/cash equivalents at the year begin:	50 928	56 442	67 168	131.9%	87 514	171.8%	96 198	170.4%	67 168	119.0%	101 695	114.4%	(5.4%)
Cash/cash equivalents at the year end:	24 556	46 489	87 514	356.4%	96 198	391.7%	115 580	248.6%	115 580	248.6%	121 920	239.4%	(5.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	7 064	20.5%	2 181	6.3%	2 120	6.2%	23 023	66.9%	34 389	21.0%	-	-	22 747
Trade and Other Receivables from Exchange Transactions - Electricity	3 413	75.5%	519	11.5%	152	3.4%	438	9.7%	4 522	2.8%	-	-	436
Receivables from Non-exchange Transactions - Property Rates	1 041	3.9%	1 318	5.0%	687	2.6%	23 570	88.6%	26 616	16.3%	-	-	46 558
Receivables from Exchange Transactions - Waste Water Management	2 000	7.6%	1 168	4.4%	888	3.4%	22 207	84.6%	26 264	16.0%	-	-	21 780
Receivables from Exchange Transactions - Waste Management	2 696	8.3%	1 443	4.4%	1 056	3.3%	27 286	84.0%	32 482	19.8%	-	-	26 797
Receivables from Exchange Transactions - Property Rental Debtors	(10)	102.1%	-	-	-	-	0	(2.1%)	(10)	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	29 220	100.0%	29 220	17.8%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 145)	(20.8%)	467	4.5%	373	3.6%	11 609	112.7%	10 303	6.3%	-	-	11 570
Total By Income Source	14 060	8.6%	7 096	4.3%	5 277	3.2%	137 353	83.9%	163 786	100.0%	-	-	129 888
Debtors Age Analysis By Customer Group													
Organs of State	(313)	(11.4%)	186	6.8%	80	2.9%	2 784	101.7%	2 738	1.7%	-	-	-
Commercial	3 283	25.5%	1 737	13.5%	575	4.5%	7 264	56.5%	12 860	7.9%	-	-	-
Households	5 926	4.6%	4 513	3.5%	3 668	2.8%	115 223	89.1%	129 330	79.0%	-	-	-
Other	5 163	27.4%	659	3.5%	954	5.1%	12 082	64.1%	18 858	11.5%	-	-	129 888
Total By Customer Group	14 060	8.6%	7 096	4.3%	5 277	3.2%	137 353	83.9%	163 786	100.0%	-	-	129 888

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 226	100.0%	-	-	-	-	-	-	1 226	99.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1	100.0%	-	-	-	-	-	-	1	.1%
Total	1 227	100.0%	-	-	-	-	-	-	1 227	100.0%

Contact Details

Municipal Manager		
Financial Manager	Mr D Louw	028 214 3300

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERSTRAND (WC032)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	993 175	1 004 305	269 961	27.2%	272 494	27.4%	260 828	26.0%	803 284	80.0%	244 027	77.8%	6.9%
Property rates	180 591	189 791	51 528	28.5%	48 346	26.8%	48 633	25.6%	148 507	78.2%	40 491	76.2%	20.1%
Property rates - penalties and collection charges	848	848	83	9.8%	76	8.9%	64	7.6%	223	26.3%	118	52.6%	(45.6%)
Service charges - electricity revenue	356 959	351 822	89 251	25.0%	87 730	24.6%	92 402	26.3%	269 383	76.6%	79 678	71.8%	16.0%
Service charges - water revenue	111 544	113 744	25 076	22.5%	29 977	26.9%	35 487	31.2%	90 540	79.6%	34 584	83.2%	2.6%
Service charges - sanitation revenue	72 318	74 318	17 867	24.7%	19 718	27.3%	21 834	29.4%	59 419	80.0%	19 844	81.5%	10.0%
Service charges - refuse revenue	65 510	65 510	16 403	25.0%	16 517	25.2%	16 607	25.3%	49 527	75.6%	15 427	77.7%	7.6%
Service charges - other	722	722	181	25.0%	126	17.5%	176	24.4%	483	66.9%	154	39.2%	14.4%
Rental of facilities and equipment	4 728	4 728	1 227	25.9%	1 369	29.0%	1 195	25.3%	3 791	80.2%	(2 664)	71.4%	(144.9%)
Interest earned - external investments	10 489	15 489	3 668	35.0%	6 897	65.7%	4 821	31.1%	15 385	99.3%	3 540	104.8%	36.2%
Interest earned - outstanding debtors	2 756	2 756	693	25.1%	657	23.8%	692	25.1%	2 041	74.0%	764	85.8%	(9.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	31 143	31 143	8 546	27.4%	8 080	25.9%	7 625	24.5%	24 252	77.9%	7 503	65.2%	1.6%
Licences and permits	2 330	2 330	635	27.3%	563	24.1%	691	29.7%	1 889	81.1%	772	85.0%	(10.5%)
Agency services	3 220	3 220	855	26.5%	833	25.9%	867	26.9%	2 555	79.4%	868	80.6%	(.1%)
Transfers recognised - operational	126 313	121 725	48 525	38.4%	40 042	31.7%	22 825	18.8%	111 393	91.5%	32 496	91.6%	(29.8%)
Other own revenue	23 702	24 204	5 424	22.9%	11 562	48.8%	6 910	28.5%	23 896	98.7%	10 451	87.6%	(33.9%)
Gains on disposal of PPE	-	1 954	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 072 995	1 072 964	226 649	21.1%	271 271	25.3%	241 141	22.5%	739 060	68.9%	232 783	67.9%	3.6%
Employee related costs	314 204	310 496	67 526	21.5%	84 479	26.9%	74 426	24.0%	226 431	72.9%	73 801	73.0%	.8%
Remuneration of councillors	9 110	9 507	2 176	23.9%	2 242	24.6%	2 271	23.9%	6 689	70.4%	2 374	74.1%	(4.3%)
Debt impairment	23 888	23 888	5 972	25.0%	5 972	25.0%	5 972	25.0%	17 916	75.0%	5 698	75.0%	4.8%
Depreciation and asset impairment	117 690	127 347	29 423	25.0%	29 423	25.0%	36 339	28.5%	95 184	74.7%	27 828	75.0%	30.6%
Finance charges	46 421	46 421	3 185	6.9%	13 354	28.8%	7 902	17.0%	24 441	52.7%	5 662	45.2%	39.6%
Bulk purchases	210 763	206 563	50 837	24.1%	47 638	22.6%	47 185	22.8%	145 660	70.5%	43 563	70.8%	8.3%
Other Materials	75 048	69 992	21 943	29.2%	21 220	28.3%	8 168	11.7%	51 331	73.3%	19 769	69.2%	(58.7%)
Contracted services	158 368	161 148	19 977	12.6%	35 361	22.3%	34 690	21.5%	90 028	55.9%	39 665	53.0%	(12.5%)
Transfers and grants	57 479	57 479	14 032	24.4%	13 848	24.1%	14 141	24.6%	42 021	73.1%	13 206	77.9%	7.1%
Other expenditure	60 024	60 123	11 579	19.3%	17 733	29.5%	10 047	16.7%	39 359	65.5%	1 218	60.7%	725.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(79 820)	(68 659)	43 313		1 223		19 687		64 223		11 244		
Transfers recognised - capital	44 462	36 381	2 540	5.7%	6 748	15.2%	7 069	19.4%	16 357	45.0%	5 644	55.9%	25.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(35 358)	(32 278)	45 853		7 971		26 756		80 580		16 889		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(35 358)	(32 278)	45 853		7 971		26 756		80 580		16 889		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(35 358)	(32 278)	45 853		7 971		26 756		80 580		16 889		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(35 358)	(32 278)	45 853		7 971		26 756		80 580		16 889		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	88 356	86 266	6 440	7.3%	13 789	15.6%	14 574	16.9%	34 804	40.3%	10 296	55.0%	41.5%
National Government	26 030	25 530	2 479	9.5%	6 248	24.0%	6 319	24.7%	15 046	58.9%	3 213	37.7%	96.7%
Provincial Government	13 932	9 851	-	-	500	3.6%	544	5.5%	1 044	10.6%	2 928	84.4%	(81.4%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	3 500	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	43 462	35 381	2 479	5.7%	6 748	15.5%	6 862	19.4%	16 089	45.5%	6 140	60.1%	11.8%
Borrowing	33 824	35 854	3 900	11.5%	3 701	10.9%	3 864	10.8%	11 465	32.0%	3 151	48.1%	22.6%
Internally generated funds	9 608	13 569	62	.6%	3 340	34.8%	3 848	28.4%	7 250	53.4%	869	41.9%	342.9%
Public contributions and donations	1 462	1 462	-	-	-	-	-	-	-	-	136	94.4%	(100.0%)
Capital Expenditure Standard Classification	88 356	86 266	6 440	7.3%	13 789	15.6%	14 574	16.9%	34 804	40.3%	10 296	55.0%	41.5%
Governance and Administration	855	975	20	2.3%	222	26.0%	10	1.0%	252	25.8%	324	19.3%	(97.0%)
Executive & Council	46	71	6	12.3%	32	69.4%	-	-	38	53.0%	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	809	904	14	1.7%	190	23.5%	10	1.1%	214	23.7%	324	19.3%	(97.0%)
Community and Public Safety	19 502	16 927	102	.5%	1 943	10.0%	2 674	15.8%	4 719	27.9%	3 074	76.0%	(13.0%)
Community & Social Services	2 995	2 019	-	-	13	.5%	84	4.1%	97	4.8%	484	80.3%	(82.7%)
Sport And Recreation	2 545	1 903	92	3.6%	480	18.8%	20	1.1%	592	31.1%	81	9.5%	(75.2%)
Public Safety	1 080	2 280	10	.9%	103	9.6%	697	30.6%	810	35.5%	39	56.3%	1 691.6%
Housing	12 882	10 725	-	-	1 346	10.5%	1 873	17.5%	3 220	30.0%	2 470	88.6%	(24.2%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 933	12 178	932	7.2%	1 284	9.9%	5 693	46.7%	7 909	64.9%	2 692	50.4%	111.4%
Planning and Development	183	433	-	-	85	46.7%	7	1.5%	92	21.3%	4	14.6%	83.6%
Road Transport	12 750	11 745	932	7.3%	1 198	9.4%	5 686	48.4%	7 817	66.6%	2 689	50.5%	111.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	55 066	56 186	5 387	9.8%	10 340	18.8%	6 198	11.0%	21 925	39.0%	4 206	45.2%	47.3%
Electricity	21 799	23 404	1 368	6.3%	5 627	25.8%	2 247	9.6%	9 242	39.5%	2 754	43.3%	(18.4%)
Water	15 021	15 589	1 773	11.8%	2 277	15.2%	2 778	17.8%	6 828	43.8%	1 239	58.9%	124.2%
Waste Water Management	18 231	17 179	2 246	12.3%	2 435	13.4%	1 169	6.8%	5 851	34.1%	213	29.3%	449.7%
Waste Management	15	15	-	-	1	7.3%	3	19.0%	4	26.3%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	1 018 029	1 048 893	273 109	26.8%	283 175	27.8%	266 402	25.4%	822 686	78.4%	250 131	72.5%	6.5%
Property rates, penalties and collection charges	177 978	188 484	49 251	27.7%	35 453	19.9%	39 779	21.1%	124 483	66.0%	40 139	60.1%	(.9%)
Service charges	595 436	599 207	149 206	25.1%	170 596	28.7%	172 984	28.9%	492 786	82.2%	151 148	75.7%	14.4%
Other revenue	60 595	85 851	19 225	31.7%	22 782	37.6%	18 233	21.2%	60 241	70.2%	16 400	58.6%	11.2%
Government - operating	126 313	121 725	48 525	38.4%	40 042	31.7%	22 825	18.8%	111 393	91.5%	32 496	91.6%	(29.8%)
Government - capital	44 462	35 381	2 540	5.7%	6 748	15.2%	7 069	20.0%	16 357	46.2%	5 644	55.9%	25.2%
Interest	13 245	18 245	4 361	32.9%	7 553	57.0%	5 512	30.2%	17 426	95.5%	4 304	100.7%	28.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(914 939)	(946 434)	(207 363)	22.7%	(240 856)	26.3%	(189 797)	20.1%	(638 016)	67.4%	(184 609)	61.0%	2.8%
Suppliers and employees	(811 039)	(842 534)	(190 146)	23.4%	(213 654)	26.3%	(167 754)	19.9%	(571 554)	67.8%	(165 741)	60.9%	1.2%
Finance charges	(46 421)	(46 421)	(3 185)	6.9%	(13 354)	28.8%	(7 902)	17.0%	(24 441)	52.7%	(5 662)	45.2%	39.6%
Transfers and grants	(57 479)	(57 479)	(14 032)	24.4%	(13 848)	24.1%	(14 141)	24.6%	(42 021)	73.1%	(13 206)	77.9%	7.1%
Net Cash from/(used) Operating Activities	103 090	102 460	65 745	63.8%	42 320	41.1%	76 605	74.8%	184 669	180.2%	65 522	177.2%	16.9%
Cash Flow from Investing Activities													
Receipts	(6 860)	(4 696)	(2 038)	29.7%	(2 965)	43.2%	(1 631)	34.7%	(6 634)	141.3%	(1 739)	81.4%	(6.2%)
Proceeds on disposal of PPE	-	2 954	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	13	13	0	2.9%	7	57.1%	0	3.1%	8	63.2%	1	51.1%	(52.7%)
Decrease (increase) in non-current investments	(6 873)	(7 663)	(2 038)	29.7%	(2 973)	43.2%	(1 631)	21.3%	(6 642)	86.7%	(1 740)	81.3%	(6.2%)
Payments	(88 356)	(86 266)	(6 440)	7.3%	(13 786)	15.6%	(14 577)	16.9%	(34 804)	40.3%	(10 296)	55.0%	41.6%
Capital assets	(88 356)	(86 266)	(6 440)	7.3%	(13 786)	15.6%	(14 577)	16.9%	(34 804)	40.3%	(10 296)	55.0%	41.6%
Net Cash from/(used) Investing Activities	(95 217)	(90 963)	(8 478)	8.9%	(16 752)	17.6%	(16 208)	17.8%	(41 438)	45.6%	(12 035)	56.5%	34.7%
Cash Flow from Financing Activities													
Receipts	32 628	32 426	(7 882)	(24.2%)	256	.8%	30 507	94.1%	22 881	70.6%	775	5.2%	3 834.7%
Short term loans	-	(60)	(36)	-	(24)	-	-	-	(60)	100.0%	-	-	-
Borrowing long term/refinancing	30 000	30 000	-	-	-	-	30 000	100.0%	30 000	100.0%	-	-	(100.0%)
Increase (decrease) in consumer deposits	2 628	2 486	(7 846)	(298.5%)	280	10.6%	507	20.4%	(7 059)	(284.0%)	775	66.1%	(34.6%)
Payments	(26 841)	(26 760)	(4 844)	18.0%	(8 032)	29.9%	(5 136)	19.2%	(18 012)	67.3%	(2 749)	59.8%	86.8%
Repayment of borrowing	(26 841)	(26 760)	(4 844)	18.0%	(8 032)	29.9%	(5 136)	19.2%	(18 012)	67.3%	(2 749)	59.8%	86.8%
Net Cash from/(used) Financing Activities	5 787	5 666	(12 725)	(219.9%)	(7 777)	(134.4%)	25 371	447.8%	4 869	85.9%	(1 973)	(171.0%)	(1 385.7%)
Net Increase/(Decrease) in cash held	13 660	17 163	44 541	326.1%	17 791	130.2%	85 768	499.7%	148 100	862.9%	51 514	(2 179.8%)	66.5%
Cash/cash equivalents at the year begin:	100 467	174 781	174 781	174.0%	219 322	218.3%	237 113	135.7%	174 781	100.0%	151 990	100.0%	56.0%
Cash/cash equivalents at the year end:	114 127	191 944	219 322	192.2%	237 113	207.8%	322 881	168.2%	322 881	168.2%	203 504	202.6%	58.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	12 947	73.9%	459	2.6%	339	1.9%	3 782	21.6%	17 528	20.2%	400	2.3%	3 916
Trade and Other Receivables from Exchange Transactions - Electricity	13 477	77.0%	347	2.0%	187	1.1%	3 489	19.9%	17 501	20.2%	44	.3%	4 428
Receivables from Non-exchange Transactions - Property Rates	16 563	77.9%	444	2.1%	288	1.4%	3 971	18.7%	21 266	24.5%	28	.1%	4 964
Receivables from Exchange Transactions - Waste Water Management	6 574	70.1%	245	2.6%	176	1.9%	2 383	25.4%	9 377	10.8%	15	.2%	2 329
Receivables from Exchange Transactions - Waste Management	4 866	70.7%	135	2.0%	95	1.4%	1 782	25.9%	6 878	7.9%	15	.2%	1 834
Receivables from Exchange Transactions - Property Rental Debtors	563	72.7%	12	1.5%	9	1.2%	190	24.6%	774	.9%	3	.4%	219
Interest on Arrear Debtor Accounts	71	1.1%	25	.4%	30	.5%	6 119	98.0%	6 244	7.2%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 908	26.5%	130	1.8%	184	2.6%	4 968	69.1%	7 191	8.3%	48	.7%	2 143
Total By Income Source	56 967	65.7%	1 799	2.1%	1 308	1.5%	26 685	30.8%	86 758	100.0%	553	.6%	19 831
Debtors Age Analysis By Customer Group													
Organs of State	875	41.5%	75	3.6%	21	1.0%	1 136	53.9%	2 108	2.4%	42	2.0%	238
Commercial	7 539	83.8%	225	2.5%	269	3.0%	960	10.7%	8 994	10.4%	21	.2%	717
Households	48 920	64.9%	1 477	2.0%	993	1.3%	23 972	31.8%	75 362	86.9%	490	.6%	18 874
Other	(367)	(124.9%)	21	7.0%	25	8.4%	616	209.5%	294	.3%	-	-	2
Total By Customer Group	56 967	65.7%	1 799	2.1%	1 308	1.5%	26 685	30.8%	86 758	100.0%	553	.6%	19 831

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 594	100.0%	-	-	-	-	-	-	2 594	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 594	100.0%	-	-	-	-	-	-	2 594	100.0%

Contact Details

Municipal Manager	Mr Coenie Groenewald	028 313 8003
Financial Manager	Mrs Santie Reyneke-Naude	028 313 8040

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE AGULHAS (WC033)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	278 599	270 897	81 825	29.4%	56 512	20.3%	60 799	22.4%	199 136	73.5%	56 604	77.4%	7.4%
Property rates	54 671	54 429	31 623	57.8%	7 662	14.0%	7 662	14.1%	46 947	86.3%	6 751	86.4%	13.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	95 198	96 145	23 890	25.1%	23 875	25.1%	23 970	24.9%	71 735	74.6%	21 487	73.2%	11.6%
Service charges - water revenue	22 393	23 693	5 326	23.8%	6 028	26.9%	7 158	30.2%	18 512	78.1%	6 268	80.1%	14.2%
Service charges - sanitation revenue	7 528	10 348	2 732	36.3%	2 940	39.1%	2 946	28.5%	8 619	83.3%	2 662	114.5%	10.7%
Service charges - refuse revenue	13 604	17 106	4 222	31.0%	4 235	31.1%	4 253	24.9%	12 710	74.3%	3 837	99.3%	10.8%
Service charges - other	-	(8 684)	(2 169)	-	(2 245)	-	(2 265)	26.1%	(6 678)	76.9%	(2 049)	-	10.5%
Rental of facilities and equipment	7 664	7 712	2 158	28.2%	2 386	31.1%	1 980	25.7%	6 524	84.6%	1 897	86.0%	4.3%
Interest earned - external investments	1 900	2 050	375	19.7%	449	23.6%	619	30.2%	1 442	70.4%	490	66.4%	26.2%
Interest earned - outstanding debtors	876	876	317	36.2%	405	46.2%	429	49.0%	1 151	131.3%	319	105.7%	34.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	8 538	8 540	494	5.8%	445	5.2%	576	6.7%	1 515	17.7%	635	18.8%	(9.3%)
Licences and permits	347	347	89	25.8%	84	24.3%	135	39.0%	309	89.1%	109	89.0%	24.1%
Agency services	1 374	1 374	287	20.9%	326	23.7%	555	40.4%	1 168	85.0%	574	83.8%	(3.4%)
Transfers recognised - operational	60 025	51 293	11 490	19.1%	8 953	14.9%	10 661	20.8%	31 104	60.6%	12 520	89.2%	(14.9%)
Other own revenue	4 481	5 669	990	22.1%	968	21.6%	2 121	37.4%	4 079	72.0%	1 104	70.8%	92.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	0	182.5%	(100.0%)
Operating Expenditure	297 385	287 917	65 444	22.0%	57 126	19.2%	61 368	21.3%	183 938	63.9%	56 983	68.2%	7.7%
Employee related costs	101 847	101 992	23 687	23.3%	23 721	23.3%	28 496	27.9%	75 904	74.4%	22 850	74.6%	24.7%
Remuneration of councillors	4 786	4 786	1 053	22.0%	1 115	23.3%	1 116	23.3%	3 284	68.6%	1 000	72.0%	11.5%
Debt impairment	7 400	7 400	803	10.8%	803	10.8%	803	10.8%	2 408	32.5%	869	34.8%	(7.6%)
Depreciation and asset impairment	10 888	10 888	2 411	22.1%	1 884	17.3%	3 262	30.0%	7 558	69.4%	3 193	57.1%	2.2%
Finance charges	8 527	8 527	1 210	14.2%	1 213	14.2%	1 263	14.8%	3 686	43.2%	1 058	42.6%	19.4%
Bulk purchases	75 101	75 021	23 780	31.7%	15 344	20.4%	11 676	15.6%	50 800	67.7%	14 803	69.8%	(21.1%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	10 778	9 298	938	8.7%	1 687	15.7%	1 612	17.3%	4 237	45.6%	1 402	37.9%	15.0%
Transfers and grants	1 783	1 783	645	36.2%	355	19.9%	360	20.2%	1 360	76.3%	541	79.2%	(33.4%)
Other expenditure	76 276	68 223	10 916	14.3%	11 006	14.4%	12 780	18.7%	34 702	50.9%	11 268	69.8%	13.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(18 786)	(17 020)	16 381		(615)		(569)		15 198		(379)		
Transfers recognised - capital	11 931	11 902	583	4.9%	1 488	12.5%	2 300	19.3%	4 371	36.7%	2 104	35.7%	9.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(6 855)	(5 118)	16 964		873		1 731		19 568		1 725		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(6 855)	(5 118)	16 964		873		1 731		19 568		1 725		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(6 855)	(5 118)	16 964		873		1 731		19 568		1 725		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(6 855)	(5 118)	16 964		873		1 731		19 568		1 725		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	24 632	25 452	2 306	9.4%	2 620	10.6%	6 136	24.1%	11 062	43.5%	3 300	37.6%	85.9%
National Government	10 476	10 464	1 240	11.8%	810	7.7%	3 420	32.7%	5 469	52.3%	1 612	44.1%	112.1%
Provincial Government	1 455	1 529	-	-	120	8.3%	123	8.0%	243	15.9%	147	23.3%	(16.2%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	11 931	11 992	1 240	10.4%	930	7.8%	3 543	29.5%	5 712	47.6%	1 759	43.0%	101.4%
Borrowing	3 750	4 053	20	.5%	702	18.7%	622	15.3%	1 344	33.2%	1 016	79.4%	(38.8%)
Internally generated funds	8 951	9 407	1 046	11.7%	988	11.0%	1 972	21.0%	4 006	42.6%	526	17.8%	275.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	24 632	25 452	2 306	9.4%	2 620	10.6%	6 136	24.1%	11 062	43.5%	3 300	37.6%	85.9%
Governance and Administration	3 298	3 275	560	17.0%	323	9.8%	982	30.0%	1 865	56.9%	202	45.8%	386.5%
Executive & Council	520	573	-	-	13	2.4%	11	1.9%	24	4.1%	8	99.1%	32.0%
Budget & Treasury Office	419	369	244	58.2%	2	.6%	-	-	246	66.7%	0	78.8%	(100.0%)
Corporate Services	2 358	2 333	316	13.4%	308	13.1%	971	41.6%	1 595	68.4%	193	45.0%	402.4%
Community and Public Safety	3 423	3 249	65	1.9%	1 005	29.4%	606	18.7%	1 677	51.6%	1 165	32.3%	(48.0%)
Community & Social Services	1 453	1 048	-	-	238	16.4%	220	21.0%	459	43.8%	698	15.7%	(68.4%)
Sport And Recreation	1 941	1 970	65	3.4%	767	39.5%	160	8.1%	993	50.4%	322	78.8%	(50.2%)
Public Safety	29	231	-	-	-	-	225	97.4%	225	97.4%	-	60.2%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	144	87.5%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 737	9 949	1 055	10.8%	762	7.8%	2 919	29.3%	4 736	47.6%	371	15.7%	687.4%
Planning and Development	1 702	1 459	872	51.2%	209	12.3%	39	2.7%	1 120	76.8%	5	-	693.8%
Road Transport	8 035	8 490	183	2.3%	552	6.9%	2 880	33.9%	3 616	42.6%	366	15.6%	687.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	8 174	8 978	626	7.7%	530	6.5%	1 629	18.1%	2 785	31.0%	1 563	49.3%	4.2%
Electricity	3 640	3 624	421	11.6%	153	4.2%	1 060	29.3%	1 634	45.1%	268	44.3%	296.4%
Water	3 656	3 761	204	5.6%	378	10.3%	519	13.8%	1 100	29.3%	1	.2%	42 610.9%
Waste Water Management	877	1 580	-	-	-	-	35	2.2%	35	2.2%	1 294	104.0%	(97.3%)
Waste Management	-	14	-	-	-	-	15	113.9%	15	113.9%	1	1.8%	2 109.8%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	273 748	274 503	85 946	31.4%	61 787	22.6%	72 103	26.3%	219 836	80.1%	49 350	78.9%	46.1%
Property rates, penalties and collection charges	53 082	52 471	31 623	59.6%	7 662	14.4%	7 940	15.1%	47 225	90.0%	7 195	87.5%	10.4%
Service charges	129 949	133 620	34 002	26.2%	34 833	26.8%	35 631	26.7%	104 466	78.2%	31 925	74.8%	11.6%
Other revenue	16 010	21 352	4 019	25.1%	4 214	26.3%	6 662	31.2%	14 894	69.8%	4 031	69.5%	65.2%
Government - operating	60 025	52 264	12 492	20.8%	10 020	16.7%	16 064	30.7%	38 576	73.8%	500	68.3%	3 112.8%
Government - capital	11 931	11 902	3 119	26.1%	4 204	35.2%	4 674	39.3%	11 997	100.8%	4 889	124.6%	(4.4%)
Interest	2 750	2 894	692	25.2%	853	31.0%	1 132	39.1%	2 678	92.5%	809	78.4%	39.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(266 432)	(250 975)	(71 404)	26.8%	(53 307)	20.0%	(55 753)	22.2%	(180 464)	71.9%	(42 044)	71.6%	32.6%
Suppliers and employees	(264 145)	(249 043)	(70 700)	26.8%	(52 528)	19.9%	(55 680)	22.4%	(178 908)	71.8%	(35 592)	66.4%	56.4%
Finance charges	(504)	(504)	(59)	11.8%	(424)	84.2%	-	-	(483)	95.9%	(5 911)	2 322.8%	(100.0%)
Transfers and grants	(1 783)	(1 428)	(645)	36.2%	(355)	19.9%	(73)	5.1%	(1 073)	75.2%	(541)	97.1%	(86.4%)
Net Cash from/(used) Operating Activities	7 316	23 527	14 542	198.8%	8 480	115.9%	16 350	69.5%	39 372	167.3%	7 306	240.4%	123.8%
Cash Flow from Investing Activities													
Receipts	4	27	-	-	21	467.6%	-	-	21	76.3%	1 613	6 236.1%	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	4	27	-	-	21	467.6%	-	-	21	76.3%	687	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	963	22 606.8%	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	(37)	-	(100.0%)
Payments	(24 632)	(25 452)	(2 307)	9.4%	(2 684)	10.9%	(14 868)	58.4%	(19 860)	78.0%	(3 280)	31.3%	353.3%
Capital assets	(24 632)	(25 452)	(2 307)	9.4%	(2 684)	10.9%	(14 868)	58.4%	(19 860)	78.0%	(3 280)	31.3%	353.3%
Net Cash from/(used) Investing Activities	(24 627)	(25 425)	(2 307)	9.4%	(2 664)	10.8%	(14 868)	58.5%	(19 839)	78.0%	(1 667)	16.2%	791.9%
Cash Flow from Financing Activities													
Receipts	3 999	4 234	-	-	-	-	-	-	-	-	110	54.9%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	3 750	4 053	-	-	-	-	-	-	-	-	-	55.0%	-
Increase (decrease) in consumer deposits	249	180	-	-	-	-	-	-	-	-	110	54.6%	(100.0%)
Payments	(623)	(1 485)	-	-	(311)	50.0%	-	-	(311)	21.0%	-	-	-
Repayment of borrowing	(623)	(1 485)	-	-	(311)	50.0%	-	-	(311)	21.0%	-	-	-
Net Cash from/(used) Financing Activities	3 376	2 748	-	-	(311)	(9.2%)	-	-	(311)	(11.3%)	110	65.5%	(100.0%)
Net Increase/(Decrease) in cash held	(13 935)	851	12 235	(87.8%)	5 505	(39.5%)	1 482	174.2%	19 222	2 259.3%	5 749	(320.8%)	(74.2%)
Cash/cash equivalents at the year begin:	19 741	14 384	5 806	29.4%	18 041	91.4%	23 546	163.7%	5 806	40.4%	34 563	86.4%	(31.9%)
Cash/cash equivalents at the year end:	5 806	15 235	18 041	310.7%	23 546	405.5%	25 028	164.3%	25 028	164.3%	40 312	355.6%	(37.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2 736	43.5%	280	4.5%	223	3.5%	3 047	48.5%	6 287	18.7%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 032	80.3%	300	3.0%	141	1.4%	1 536	15.3%	10 009	29.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 084	44.7%	179	2.6%	142	2.1%	3 502	50.7%	6 907	20.6%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	947	37.5%	130	5.2%	100	4.0%	1 347	53.4%	2 524	7.5%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 428	40.8%	157	4.5%	117	3.3%	1 800	51.4%	3 503	10.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	7	97.7%	0	.3%	0	.1%	0	1.8%	8	-	-	-	-
Interest on Arrear Debtor Accounts	137	7.0%	18	.9%	19	1.0%	1 780	91.1%	1 953	5.8%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	129	5.4%	118	4.9%	123	5.1%	2 030	84.6%	2 400	7.1%	-	-	-
Total By Income Source	16 501	49.1%	1 183	3.5%	865	2.6%	15 042	44.8%	33 590	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	45	4.6%	9	.9%	7	.7%	914	93.8%	974	2.9%	-	-	-
Commercial	3 918	81.7%	127	2.6%	55	1.1%	698	14.5%	4 798	14.3%	-	-	-
Households	12 301	45.1%	1 043	3.8%	801	2.9%	13 138	48.2%	27 283	81.2%	-	-	-
Other	236	44.1%	4	.8%	2	.3%	293	54.7%	535	1.6%	-	-	-
Total By Customer Group	16 501	49.1%	1 183	3.5%	865	2.6%	15 042	44.8%	33 590	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	4 666	100.0%	-	-	-	-	-	-	4 666	60.4%
Bulk Water	20	100.0%	-	-	-	-	-	-	20	.3%
PAYE deductions	899	100.0%	-	-	-	-	-	-	899	11.6%
VAT (output less input)	1 214	100.0%	-	-	-	-	-	-	1 214	15.7%
Pensions / Retirement	928	100.0%	-	-	-	-	-	-	928	12.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	7 728	100.0%	-	-	-	-	-	-	7 728	100.0%

Contact Details

Municipal Manager	Mr Dean O'Neill	028 425 5500
Financial Manager	Mr Hannes van Biljon	028 425 5500

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWELLENDAM (WC034)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	213 106	219 379	50 180	23.5%	46 960	22.0%	46 944	21.4%	144 085	65.7%	35 940	72.6%	30.6%
Property rates	31 859	31 943	9 351	29.4%	7 453	23.4%	7 582	23.7%	24 387	76.3%	(152)	100.9%	(5 079.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	61 944	66 522	15 619	25.2%	16 346	26.4%	16 793	25.2%	48 758	73.3%	13 874	75.2%	21.0%
Service charges - water revenue	11 364	12 106	2 586	22.8%	3 397	29.9%	4 146	34.3%	10 129	83.7%	3 313	78.9%	25.2%
Service charges - sanitation revenue	14 222	12 044	3 022	21.3%	3 121	21.9%	3 165	26.3%	9 308	77.3%	3 222	76.3%	(1.8%)
Service charges - refuse revenue	8 990	7 477	1 884	21.0%	1 874	20.8%	1 893	25.3%	5 651	75.6%	1 969	75.6%	(3.8%)
Service charges - other	60	100	32	53.3%	17	28.5%	34	34.3%	83	83.4%	68	280.4%	(49.6%)
Rental of facilities and equipment	1 190	1 449	379	31.9%	390	32.8%	307	21.2%	1 077	74.3%	431	84.3%	(28.7%)
Interest earned - external investments	1 800	2 300	619	34.4%	510	28.3%	512	22.3%	1 641	71.3%	489	73.2%	4.7%
Interest earned - outstanding debtors	2 150	1 950	436	20.3%	414	19.3%	474	24.3%	1 324	67.9%	486	77.6%	(2.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	24 464	25 774	2 158	8.8%	1 930	7.9%	2 068	8.0%	6 156	23.9%	1 737	20.5%	19.0%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	2 410	2 330	608	25.2%	567	23.5%	737	31.6%	1 912	82.1%	668	78.7%	10.4%
Transfers recognised - operational	48 943	51 761	13 085	26.7%	10 598	21.7%	8 834	17.1%	32 517	62.8%	8 418	72.8%	4.9%
Other own revenue	1 710	1 624	400	23.4%	343	20.1%	399	24.6%	1 142	70.3%	432	75.8%	(7.8%)
Gains on disposal of PPE	2 000	2 000	-	-	-	-	-	-	-	-	984	96.8%	(100.0%)
Operating Expenditure	227 116	234 174	44 375	19.5%	45 937	20.2%	42 337	18.1%	132 649	56.6%	38 690	59.3%	9.4%
Employee related costs	76 468	76 343	16 616	21.7%	19 422	25.4%	16 900	22.1%	52 939	69.3%	14 559	67.9%	16.1%
Remuneration of councillors	5 166	4 766	970	18.8%	1 116	21.6%	1 116	23.4%	3 201	67.2%	1 009	72.9%	10.6%
Debt impairment	20 000	20 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 288	9 288	2 238	24.1%	2 238	24.1%	2 238	24.1%	6 715	72.3%	2 142	69.5%	4.5%
Finance charges	6 393	6 193	1 594	24.9%	411	6.4%	1 561	25.2%	3 566	57.6%	1 624	62.0%	(3.9%)
Bulk purchases	50 229	53 115	12 559	25.0%	10 942	21.8%	10 541	19.8%	34 042	64.1%	9 333	66.8%	13.0%
Other Materials	1 123	1 931	360	32.0%	379	33.7%	466	24.1%	1 204	62.4%	494	67.4%	(5.7%)
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	1 490	1 490	195	13.1%	270	18.1%	177	11.9%	642	43.1%	639	68.8%	(72.2%)
Other expenditure	56 958	61 047	9 843	17.3%	11 159	19.6%	9 337	15.3%	30 339	49.7%	8 889	60.1%	5.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(14 010)	(14 795)	5 806		1 023		4 608		11 436		(2 750)		
Transfers recognised - capital	17 815	18 905	-	-	4 599	25.8%	450	2.4%	5 049	26.7%	2 869	61.7%	(84.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 806	4 110	5 806		5 622		5 058		16 486		120		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	3 806	4 110	5 806		5 622		5 058		16 486		120		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 806	4 110	5 806		5 622		5 058		16 486		120		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 806	4 110	5 806		5 622		5 058		16 486		120		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	20 315	21 405	26	.1%	4 700	23.1%	1 765	8.2%	6 491	30.3%	2 694	46.5%	(34.5%)
National Government	17 362	17 677	-	-	4 503	25.9%	724	4.1%	5 227	29.6%	2 319	61.6%	(68.8%)
Provincial Government	454	1 228	7	1.5%	46	10.2%	771	62.8%	824	67.1%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	17 815	18 905	7	-	4 549	25.5%	1 495	7.9%	6 051	32.0%	2 319	57.9%	(35.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 500	2 500	20	.8%	150	6.0%	270	10.8%	440	17.6%	375	17.7%	(28.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	20 315	21 405	26	.1%	4 700	23.1%	1 765	8.2%	6 491	30.3%	2 694	46.5%	(34.5%)
Governance and Administration	455	331	8	1.7%	80	17.6%	56	17.1%	145	43.8%	39	29.9%	43.2%
Executive & Council	105	88	-	-	6	5.5%	26	29.6%	32	36.2%	1	24.7%	1 692.7%
Budget & Treasury Office	305	204	4	1.2%	58	19.1%	30	14.9%	92	45.4%	38	30.3%	(19.9%)
Corporate Services	45	39	4	9.2%	16	36.2%	-	-	20	51.9%	-	47.5%	-
Community and Public Safety	6 941	7 443	13	.2%	46	.7%	1 286	17.3%	1 345	18.1%	40	1.7%	3 148.8%
Community & Social Services	786	7 443	13	1.6%	46	5.9%	776	10.4%	835	11.2%	40	1.7%	1 859.1%
Sport And Recreation	6 155	-	-	-	-	-	511	-	511	-	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 976	4 558	6	.1%	3 602	72.4%	347	7.6%	3 955	86.8%	894	29.5%	(61.2%)
Planning and Development	5	5	5	98.4%	-	-	-	-	5	98.4%	-	-	-
Road Transport	4 971	4 553	1	-	3 602	72.5%	347	7.6%	3 950	86.8%	894	29.5%	(61.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	7 943	9 074	-	-	971	12.2%	76	.8%	1 047	11.5%	1 721	74.5%	(95.6%)
Electricity	1 754	1 754	-	-	448	25.5%	37	2.1%	485	27.6%	203	69.6%	(81.7%)
Water	5 818	6 418	-	-	330	5.7%	39	.6%	368	5.7%	1 518	91.9%	(97.5%)
Waste Water Management	370	902	-	-	193	52.2%	-	-	193	21.4%	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	207 633	216 444	59 225	28.5%	46 366	22.3%	58 775	27.2%	164 365	75.9%	51 494	83.9%	14.1%
Property rates, penalties and collection charges	31 222	31 304	7 928	25.4%	7 099	22.7%	6 800	21.7%	21 826	69.7%	6 423	73.7%	5.9%
Service charges	93 930	97 047	25 681	27.3%	25 552	27.2%	26 900	27.7%	78 133	80.5%	24 987	81.5%	7.7%
Other revenue	11 774	13 177	3 545	30.1%	3 231	27.4%	3 491	26.5%	10 267	77.9%	3 268	77.9%	6.8%
Government - operating	48 943	51 761	15 616	31.9%	9 974	20.4%	9 597	18.5%	35 187	68.0%	10 452	78.4%	(8.2%)
Government - capital	17 815	18 905	5 836	32.8%	-	-	11 476	60.7%	17 312	91.6%	5 875	153.4%	95.3%
Interest	3 950	4 250	619	15.7%	510	12.9%	512	12.1%	1 641	38.6%	489	36.6%	4.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(193 475)	(199 958)	(49 255)	25.5%	(45 036)	23.3%	(40 282)	20.1%	(134 573)	67.3%	(41 190)	78.9%	(2.2%)
Suppliers and employees	(186 885)	(193 368)	(47 466)	25.4%	(44 355)	23.7%	(38 544)	19.9%	(130 365)	67.4%	(38 927)	79.0%	(1.0%)
Finance charges	(5 100)	(5 100)	(1 594)	31.3%	(411)	8.1%	(1 561)	30.6%	(3 566)	69.9%	(1 624)	78.0%	(3.9%)
Transfers and grants	(1 490)	(1 490)	(195)	13.1%	(270)	18.1%	(177)	11.9%	(642)	43.1%	(639)	68.8%	(72.2%)
Net Cash from/(used) Operating Activities	14 158	16 486	9 970	70.4%	1 330	9.4%	18 493	112.2%	29 792	180.7%	10 304	152.6%	79.5%
Cash Flow from Investing Activities													
Receipts	2 000	2 000	(22 500)	(1 125.0%)	22 500	1 125.0%	-	-	-	-	-	(465.1%)	-
Proceeds on disposal of PPE	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(22 500)	-	22 500	-	-	-	-	-	-	-	-
Payments	(20 315)	(21 405)	(26)	.1%	(4 700)	23.1%	(1 765)	8.2%	(6 491)	30.3%	(3 066)	48.5%	(42.4%)
Capital assets	(20 315)	(21 405)	(26)	.1%	(4 700)	23.1%	(1 765)	8.2%	(6 491)	30.3%	(3 066)	48.5%	(42.4%)
Net Cash from/(used) Investing Activities	(18 315)	(19 405)	(22 526)	123.0%	17 800	(97.2%)	(1 765)	9.1%	(6 491)	33.5%	(3 066)	195.2%	(42.4%)
Cash Flow from Financing Activities													
Receipts	90	90	76	84.1%	96	106.7%	77	85.4%	249	276.1%	69	225.0%	12.1%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	90	90	76	84.1%	96	106.7%	77	85.4%	249	276.1%	69	225.0%	12.1%
Payments	(2 249)	(2 249)	-	-	-	-	-	-	-	-	-	21.5%	-
Repayment of borrowing	(2 249)	(2 249)	-	-	-	-	-	-	-	-	-	21.5%	-
Net Cash from/(used) Financing Activities	(2 159)	(2 159)	76	(3.5%)	96	(4.4%)	77	(3.6%)	249	(11.5%)	69	13.8%	12.1%
Net Increase/(Decrease) in cash held	(6 317)	(5 079)	(12 481)	197.6%	19 226	(304.4%)	16 805	(330.9%)	23 550	(463.7%)	7 306	241.7%	130.0%
Cash/cash equivalents at the year begin:	32 847	36 659	36 659	111.6%	24 178	73.6%	43 404	118.4%	36 659	100.0%	20 130	100.0%	115.6%
Cash/cash equivalents at the year end:	26 531	31 580	24 178	91.1%	43 404	163.6%	60 209	190.7%	60 209	190.7%	27 436	83.5%	119.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	38	1.2%	1	-	5	.1%	3 106	98.6%	3 150	9.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 111	68.5%	86	1.4%	58	1.0%	1 744	29.1%	6 000	18.0%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 614	46.1%	368	3.7%	219	2.2%	4 808	48.0%	10 009	30.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 584	27.5%	172	3.0%	140	2.4%	3 854	67.0%	5 749	17.3%	-	-	-
Receivables from Exchange Transactions - Waste Management	957	27.2%	92	2.6%	77	2.2%	2 387	67.9%	3 513	10.6%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	17	10.8%	3	1.7%	2	1.5%	133	85.9%	154	.5%	-	-	-
Interest on Arrear Debtor Accounts	39	.9%	18	.4%	20	.5%	4 164	98.2%	4 241	12.7%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 630)	(367.0%)	37	8.4%	43	9.7%	1 994	448.9%	444	1.3%	-	-	-
Total By Income Source	9 730	29.3%	777	2.3%	564	1.7%	22 190	66.7%	33 261	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	441	39.3%	13	1.2%	3	.2%	665	59.3%	1 121	3.4%	-	-	-
Commercial	2 695	70.4%	103	2.7%	37	1.0%	995	26.0%	3 830	11.5%	-	-	-
Households	6 158	23.5%	591	2.3%	462	1.8%	19 010	72.5%	26 220	78.8%	-	-	-
Other	435	20.8%	70	3.4%	63	3.0%	1 521	72.8%	2 089	6.3%	-	-	-
Total By Customer Group	9 730	29.3%	777	2.3%	564	1.7%	22 190	66.7%	33 261	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	713	100.0%	-	-	-	-	-	-	713	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	713	100.0%	-	-	-	-	-	-	713	100.0%

Contact Details

Municipal Manager	Mr C M Africa(Cecil)	028 514 8500
Financial Manager	Mr H B Schlebusch	028 514 8500

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERBERG (DC3)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	154 511	160 361	45 008	29.1%	36 724	23.8%	49 979	31.2%	131 711	82.1%	44 201	83.4%	13.1%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	457	550	573	125.4%	260	57.0%	(327)	(59.5%)	506	92.0%	483	161.4%	(167.8%)
Rental of facilities and equipment	12 327	13 113	4 012	32.5%	3 136	25.4%	3 654	27.9%	10 802	82.4%	2 977	79.5%	22.8%
Interest earned - external investments	1 200	1 400	-	-	165	13.7%	1 280	91.4%	1 445	103.2%	768	141.4%	66.6%
Interest earned - outstanding debtors	-	-	0	-	-	-	-	-	0	-	0	27.4%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	26	-	-	-	6	24.9%	62	-	68	-	34	424.0%	82.3%
Agency services	8 260	8 260	1 078	13.1%	7 511	90.9%	(3 737)	(45.2%)	4 852	58.7%	2 157	71.3%	(273.2%)
Transfers recognised - operational	126 161	128 726	38 593	30.6%	25 387	20.1%	49 179	38.2%	113 160	87.9%	37 681	88.4%	30.5%
Other own revenue	6 081	2 943	752	12.4%	259	4.3%	(132)	(4.5%)	878	29.9%	101	20.6%	(231.5%)
Gains on disposal of PPE	-	5 370	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	158 459	163 203	36 144	22.8%	50 845	32.1%	38 534	23.6%	125 523	76.9%	42 080	76.8%	(8.4%)
Employee related costs	93 188	92 894	21 358	22.9%	26 120	28.0%	21 406	23.0%	68 885	74.2%	16 257	70.9%	31.7%
Remuneration of councillors	5 617	5 396	1 104	19.7%	1 332	23.7%	1 341	24.9%	3 777	70.0%	1 399	69.2%	(4.2%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 101	3 101	2	.1%	1 478	47.7%	640	20.6%	2 119	68.3%	682	60.2%	(6.1%)
Finance charges	259	5 213	76	29.2%	159	61.3%	103	2.0%	337	6.5%	46	35.6%	124.8%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	4 225	13 264	1 798	42.5%	2 973	70.4%	(1 171)	(8.8%)	3 599	27.1%	492	33.2%	(338.1%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	5	-	(100.0%)
Other expenditure	52 070	43 336	11 807	22.7%	18 783	36.1%	16 216	37.4%	46 806	108.0%	23 200	88.4%	(30.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 947)	(2 843)	8 864		(14 121)		11 445		6 188		2 121		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(3 947)	(2 843)	8 864		(14 121)		11 445		6 188		2 121		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(3 947)	(2 843)	8 864		(14 121)		11 445		6 188		2 121		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(3 947)	(2 843)	8 864		(14 121)		11 445		6 188		2 121		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(3 947)	(2 843)	8 864		(14 121)		11 445		6 188		2 121		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	1 096	9 460	291	26.6%	244	22.3%	118	1.2%	654	6.9%	264	11.0%	(55.2%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	2 270	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	2 270	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	3 771	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 096	3 419	291	26.6%	244	22.3%	118	3.5%	654	19.1%	264	36.2%	(55.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	1 096	9 460	291	26.6%	244	22.3%	118	1.2%	654	6.9%	264	11.0%	(55.2%)
Governance and Administration	596	4 131	39	6.6%	105	17.7%	55	1.3%	200	4.8%	78	10.2%	(28.8%)
Executive & Council	15	135	1	8.2%	1	9.3%	(3)	(2.3%)	(0)	(.3%)	12	40.4%	(126.0%)
Budget & Treasury Office	558	3 958	38	6.9%	99	17.8%	53	1.3%	190	4.8%	53	16.9%	(.8%)
Corporate Services	23	38	-	-	5	21.3%	5	14.4%	10	27.0%	12	4.4%	(56.0%)
Community and Public Safety	444	5 190	252	56.7%	136	30.7%	30	.6%	419	8.1%	185	13.6%	(83.6%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	345	425	79	22.9%	140	40.6%	(1)	(.3%)	218	51.2%	1	5.5%	(203.6%)
Public Safety	100	4 765	173	173.9%	(4)	(3.6%)	32	.7%	201	4.2%	176	22.5%	(82.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	7	-	(100.0%)
Economic and Environmental Services	57	139	-	-	3	4.5%	32	23.3%	35	25.1%	1	3.0%	2 602.8%
Planning and Development	15	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	42	139	-	-	3	6.1%	32	23.3%	35	25.1%	1	3.1%	2 602.8%
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	154 511	154 990	46 956	30.4%	37 165	24.1%	49 888	32.2%	134 009	86.5%	39 381	84.7%	26.7%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	457	550	113	24.6%	119	26.0%	301	54.8%	533	96.9%	632	276.3%	(52.3%)
Other revenue	26 694	11 220	5 518	20.7%	4 830	18.1%	6 254	55.7%	16 601	148.0%	7 618	52.1%	(17.9%)
Government - operating	126 161	128 725	40 959	32.5%	31 820	25.2%	40 381	31.4%	113 160	87.9%	30 375	90.3%	32.9%
Government - capital	-	-	-	-	-	-	2 270	-	2 270	-	-	-	(100.0%)
Interest	1 200	14 494	366	30.5%	397	33.1%	682	4.7%	1 445	10.0%	756	140.9%	(9.8%)
Dividends	-	0	-	-	-	-	-	-	-	-	-	-	-
Payments	(152 538)	(158 736)	(36 380)	23.8%	(47 563)	31.2%	(40 903)	25.8%	(124 845)	78.6%	(55 108)	80.6%	(25.8%)
Suppliers and employees	(152 279)	(158 387)	(36 301)	23.8%	(47 393)	31.1%	(40 813)	25.8%	(124 508)	78.6%	(55 062)	80.6%	(25.9%)
Finance charges	(259)	(349)	(78)	30.2%	(170)	65.5%	(90)	25.7%	(337)	96.7%	(5)	36.2%	1 621.5%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	(41)	-	(100.0%)
Net Cash from/(used) Operating Activities	1 973	(3 746)	10 577	536.0%	(10 398)	(527.0%)	8 985	(239.9%)	9 164	(244.6%)	(15 728)	(143.8%)	(157.1%)
Cash Flow from Investing Activities													
Receipts	1 097	5 370	-	-	-	-	4 138	77.1%	4 138	77.1%	(227)	(10.8%)	(1 924.0%)
Proceeds on disposal of PPE	-	5 370	-	-	-	-	4 138	77.1%	4 138	77.1%	-	2.7%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	1 097	-	-	-	-	-	-	-	-	-	(227)	9.8%	(100.0%)
Payments	(1 097)	(6 110)	(291)	26.5%	(233)	21.2%	(136)	2.2%	(660)	10.8%	(234)	33.6%	(41.7%)
Capital assets	(1 097)	(6 110)	(291)	26.5%	(233)	21.2%	(136)	2.2%	(660)	10.8%	(234)	33.6%	(41.7%)
Net Cash from/(used) Investing Activities	-	(740)	(291)	-	(233)	-	4 002	(540.8%)	3 478	(470.0%)	(461)	-	(968.9%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 061)	(861)	-	-	-	-	-	-	-	-	(30)	32.7%	(100.0%)
Repayment of borrowing	(1 061)	(861)	-	-	-	-	-	-	-	-	(30)	32.7%	(100.0%)
Net Cash from/(used) Financing Activities	(1 061)	(861)	-	-	-	-	-	-	-	-	(30)	32.7%	(100.0%)
Net Increase/(Decrease) in cash held	913	(5 347)	10 285	1 127.2%	(10 630)	(1 165.0%)	12 987	(242.9%)	12 642	(236.4%)	(16 218)	(95.9%)	(180.1%)
Cash/cash equivalents at the year begin:	10 787	22 376	21 156	196.1%	31 442	291.5%	20 812	93.0%	21 156	94.5%	34 001	100.0%	(38.8%)
Cash/cash equivalents at the year end:	11 700	17 029	31 442	268.7%	20 812	177.9%	33 798	198.5%	33 798	198.5%	17 783	164.9%	90.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2	67.5%	0	.1%	-	-	1	32.4%	3	.3%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	32	63.6%	4	9.0%	2	3.1%	12	24.3%	50	4.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	1	100.0%	1	.1%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	37	17.4%	2	.8%	-	-	176	81.8%	215	20.9%	-	-	-
Interest on Arrear Debtor Accounts	0	12.9%	-	-	-	-	0	87.1%	0	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	321	42.1%	76	10.0%	41	5.3%	324	42.6%	762	73.9%	-	-	-
Total By Income Source	391	38.0%	82	8.0%	42	4.1%	514	49.9%	1 030	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(89)	100.3%	-	-	-	-	0	(.3%)	(89)	(8.7%)	-	-	-
Commercial	(28)	(186.2%)	1	6.9%	1	8.4%	41	270.9%	15	1.5%	-	-	-
Households	501	46.9%	81	7.6%	41	3.8%	445	41.7%	1 068	103.7%	-	-	-
Other	8	22.3%	-	-	-	-	28	77.7%	36	3.5%	-	-	-
Total By Customer Group	391	38.0%	82	8.0%	42	4.1%	514	49.9%	1 030	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	121	100.0%	-	-	-	-	-	-	121	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	121	100.0%	-	-	-	-	-	-	121	100.0%

Contact Details

Municipal Manager	Mr D Beretti (David)	028 425 1157
Financial Manager	Mr Johan Tesselaar	028 425 1157

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KANNALAND (WC041)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	129 281	129 281	36 264	28.1%	16 251	12.6%	16 922	13.1%	69 438	53.7%	17 540	33.3%	(3.5%)
Property rates	15 064	15 064	14 890	98.8%	(39)	(.3%)	(23)	(.2%)	14 827	98.4%	(18)	(5.1%)	31.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	42 580	42 580	11 084	26.0%	7 569	17.8%	8 347	19.6%	26 999	63.4%	10 165	66.2%	(17.9%)
Service charges - water revenue	10 970	10 970	2 976	27.1%	3 156	28.8%	3 474	31.7%	9 606	87.6%	3 330	68.9%	4.3%
Service charges - sanitation revenue	7 820	7 820	4 137	52.9%	676	8.6%	491	6.3%	5 304	67.8%	510	17.0%	(3.7%)
Service charges - refuse revenue	5 324	5 324	1 433	26.9%	1 369	25.7%	1 313	24.7%	4 115	77.3%	1 154	67.7%	13.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	170	170	109	64.0%	123	72.3%	115	67.4%	346	203.8%	40	23.4%	186.0%
Interest earned - external investments	70	70	-	-	-	-	-	-	-	-	56	75.6%	(100.0%)
Interest earned - outstanding debtors	1 170	1 170	1 276	109.1%	1 364	116.6%	1 364	116.6%	4 005	342.3%	1 584	167.6%	(13.9%)
Dividends received	-	-	-	-	-	-	3	-	3	-	-	-	(100.0%)
Fines	2 002	2 002	94	4.7%	24	1.2%	34	1.7%	152	7.6%	140	5.4%	(76.1%)
Licences and permits	280	280	39	13.9%	31	10.9%	49	17.4%	118	42.2%	44	24.3%	9.7%
Agency services	700	700	94	13.4%	1	.2%	3	.4%	98	14.0%	220	69.8%	(98.7%)
Transfers recognised - operational	40 015	40 015	4	-	1 912	4.8%	1 955	4.9%	3 871	9.7%	79	3.3%	2 388.9%
Other own revenue	3 116	3 116	(71)	(2.3%)	66	2.1%	(201)	(6.5%)	(206)	(6.6%)	235	20.5%	(185.5%)
Gains on disposal of PPE	-	-	201	-	-	-	-	-	201	-	-	5.8%	-
Operating Expenditure	147 198	147 198	19 608	13.3%	13 948	9.5%	31 697	21.5%	65 252	44.3%	8 552	49.5%	270.7%
Employee related costs	50 597	50 597	12 094	23.9%	2 234	4.4%	12 084	23.9%	26 412	52.2%	3 783	31.3%	219.4%
Remuneration of councillors	2 926	2 926	479	16.4%	113	3.9%	441	15.1%	1 033	35.3%	522	34.0%	(15.4%)
Debt impairment	15 067	15 067	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	12 766	12 766	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 147	1 147	32	2.8%	0	-	-	-	32	2.8%	37	9.4%	(100.0%)
Bulk purchases	30 720	30 720	4 768	15.5%	5 860	19.1%	4 644	15.1%	15 272	49.7%	2 191	45.6%	111.9%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	637	-	365	-	124	-	1 126	-	107	-	16.0%
Transfers and grants	-	-	157	-	4 248	-	11 480	-	15 885	-	30	-	37 792.8%
Other expenditure	33 975	33 975	1 441	4.2%	1 128	3.3%	2 924	8.6%	5 493	16.2%	1 881	18.7%	55.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(17 917)	(17 917)	16 657		2 304		(14 775)		4 185		8 988		
Transfers recognised - capital	54 480	54 480	-	-	(1)	-	-	-	(1)	-	714	2.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	(15)	-	(81)	-	-	-	(96)	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	36 563	36 563	16 642		2 222		(14 775)		4 089		9 702		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	36 563	36 563	16 642		2 222		(14 775)		4 089		9 702		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	36 563	36 563	16 642		2 222		(14 775)		4 089		9 702		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	36 563	36 563	16 642		2 222		(14 775)		4 089		9 702		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	54 590	54 590	-	-	103	.2%	-	-	103	.2%	4 016	19.9%	(100.0%)
National Government	54 480	54 480	-	-	103	.2%	-	-	103	.2%	395	26.5%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	3 509	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	54 480	54 480	-	-	103	.2%	-	-	103	.2%	3 904	21.6%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	110	110	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	113	-	(100.0%)
Capital Expenditure Standard Classification	54 590	54 590	-	-	103	.2%	-	-	103	.2%	4 016	19.9%	(100.0%)
Governance and Administration	110	110	-	-	-	-	-	-	-	-	113	6.5%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	90	16.8%	(100.0%)
Budget & Treasury Office	60	60	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	50	50	-	-	-	-	-	-	-	-	22	8.9%	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	326	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	326	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 313	9 313	-	-	-	-	-	-	-	-	69	57.1%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	9 313	9 313	-	-	-	-	-	-	-	-	69	57.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	45 167	45 167	-	-	103	.2%	-	-	103	.2%	3 509	13.8%	(100.0%)
Electricity	16 000	16 000	-	-	-	-	-	-	-	-	-	-	-
Water	19 167	19 167	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	10 000	10 000	-	-	103	1.0%	-	-	103	1.0%	3 509	137.6%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	184 151	165 278	71 129	38.6%	37 960	20.6%	31 947	19.3%	141 035	85.3%	26 704	42.6%	19.6%
Property rates, penalties and collection charges	14 311	14 774	3 001	21.0%	2 716	19.0%	4 273	28.9%	9 989	67.6%	398	8.5%	974.8%
Service charges	62 263	68 699	21 391	34.4%	15 178	24.4%	15 844	23.1%	52 412	76.3%	17 200	95.3%	(7.9%)
Other revenue	11 842	6 894	260	2.2%	294	2.5%	542	7.9%	1 096	15.9%	751	22.7%	(27.8%)
Government - operating	40 015	44 417	26 474	66.2%	11 711	29.3%	8 183	18.4%	46 368	104.4%	7 120	33.7%	14.9%
Government - capital	54 480	26 231	19 036	34.9%	7 011	12.9%	2 056	7.8%	28 103	107.1%	-	-	(100.0%)
Interest	1 240	4 260	967	78.0%	1 051	84.7%	1 046	24.6%	3 064	71.9%	1 236	120.6%	(15.4%)
Dividends	-	2	-	-	-	-	3	118.3%	3	118.3%	-	-	(100.0%)
Payments	(129 336)	(139 232)	(18 434)	14.3%	(27 179)	21.0%	(26 725)	19.2%	(72 339)	52.0%	(10 349)	45.4%	158.2%
Suppliers and employees	(128 189)	(128 759)	(18 434)	14.4%	(27 179)	21.2%	(26 630)	20.7%	(72 243)	56.1%	(10 314)	44.2%	158.2%
Finance charges	(1 147)	(10 474)	-	-	-	-	(95)	.9%	(95)	.9%	(35)	18.8%	170.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	54 814	26 045	52 694	96.1%	10 781	19.7%	5 222	20.0%	68 697	263.8%	16 355	34.2%	(68.1%)
Cash Flow from Investing Activities													
Receipts	-	298	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	298	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(54 590)	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(54 590)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(54 590)	298	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	7	-	10	-	23	-	40	-	19	.4%	16.5%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	7	-	10	-	23	-	40	-	19	-	16.5%
Payments	(991)	-	-	-	-	-	-	-	-	-	-	6.0%	-
Repayment of borrowing	(991)	-	-	-	-	-	-	-	-	-	-	6.0%	-
Net Cash from/(used) Financing Activities	(991)	-	7	(.8%)	10	(1.0%)	23	-	40	-	19	(1.0%)	16.5%
Net Increase/(Decrease) in cash held	(767)	26 343	52 702	(6 871.4%)	10 791	(1 407.0%)	5 244	19.9%	68 737	260.9%	16 374	181.5%	(68.0%)
Cash/cash equivalents at the year begin:	578	-	(311)	(53.8%)	52 391	9 062.5%	63 182	-	(311)	-	(3 504)	(53.8%)	(1 903.4%)
Cash/cash equivalents at the year end:	(189)	26 343	52 391	(27 739.1%)	63 182	(33 452.5%)	68 426	259.8%	68 426	259.8%	12 871	164.2%	431.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 654	10.5%	692	4.4%	596	3.8%	12 809	81.3%	15 751	21.3%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 479	54.9%	194	4.3%	100	2.2%	1 744	38.6%	4 517	6.1%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 238	16.5%	323	2.4%	299	2.2%	10 662	78.9%	13 522	18.3%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	802	6.1%	294	2.2%	287	2.2%	11 706	89.4%	13 088	17.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	806	6.1%	312	2.4%	312	2.4%	11 789	89.2%	13 219	17.9%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4	8.8%	2	3.8%	2	3.7%	41	83.7%	49	.1%	-	-	-
Interest on Arrear Debtor Accounts	1 168	8.4%	30	.2%	41	.3%	12 629	91.1%	13 868	18.7%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 457)	2 706.4%	32	(59.1%)	30	(55.4%)	1 341	(2 491.9%)	(54)	(.1%)	-	-	-
Total By Income Source	7 694	10.4%	1 878	2.5%	1 668	2.3%	62 721	84.8%	73 960	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	316	18.3%	177	10.2%	72	4.2%	1 162	67.3%	1 727	2.3%	-	-	-
Commercial	2 072	61.4%	79	2.3%	80	2.4%	1 144	33.9%	3 375	4.6%	-	-	-
Households	5 243	8.3%	1 452	2.3%	1 349	2.1%	54 874	87.2%	62 918	85.1%	-	-	-
Other	63	1.1%	170	2.9%	166	2.8%	5 541	93.3%	5 941	8.0%	-	-	-
Total By Customer Group	7 694	10.4%	1 878	2.5%	1 668	2.3%	62 721	84.8%	73 960	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	3 458	100.0%	-	-	-	-	-	-	3 458	5.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	5 914	100.0%	5 914	9.8%
VAT (output less input)	15 609	100.0%	-	-	-	-	-	-	15 609	25.8%
Pensions / Retirement	-	-	-	-	-	-	566	100.0%	566	.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	30	.3%	260	2.6%	19	.2%	9 855	97.0%	10 164	16.8%
Auditor-General	693	4.2%	672	4.1%	1 760	10.7%	13 397	81.1%	16 522	27.3%
Other	98	1.2%	59	.7%	32	.4%	8 063	97.7%	8 251	13.6%
Total	19 887	32.9%	991	1.6%	1 811	3.0%	37 795	62.5%	60 484	100.0%

Contact Details

Municipal Manager	Mr R Stevens (Acting)	028 551 1023
Financial Manager	Mr PW Erasmus	028 551 1023

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: HESSEQUA (WC042)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	399 161	395 364	156 532	39.2%	59 139	14.8%	91 240	23.1%	306 911	77.6%	69 886	79.4%	30.6%
Property rates	69 914	69 914	77 601	111.0%	(5 916)	(8.5%)	(1 011)	(1.4%)	70 674	101.1%	(44)	108.0%	2 204.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	127 043	127 043	31 877	25.1%	29 577	23.3%	32 824	25.8%	94 278	74.2%	26 827	72.4%	22.4%
Service charges - water revenue	29 312	29 312	9 272	31.6%	6 149	21.0%	8 178	27.9%	23 599	80.5%	8 800	103.5%	(7.1%)
Service charges - sanitation revenue	16 266	16 266	8 017	49.3%	1 867	11.5%	3 637	22.4%	13 521	83.1%	5 164	119.5%	(29.6%)
Service charges - refuse revenue	12 580	12 580	4 547	36.1%	2 198	17.5%	2 609	20.7%	9 353	74.3%	4 256	116.5%	(38.7%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 511	1 511	589	39.0%	452	29.9%	417	27.6%	1 458	96.5%	509	116.7%	(18.1%)
Interest earned - external investments	5 228	5 228	(409)	(7.8%)	4 224	80.8%	5 060	96.8%	8 875	169.8%	2 754	123.6%	83.7%
Interest earned - outstanding debtors	1 188	1 188	241	20.3%	341	28.7%	602	50.7%	1 184	99.7%	307	77.5%	96.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	41 205	41 205	2 856	6.9%	2 879	7.0%	4 139	10.0%	9 875	24.0%	3 343	15.5%	23.8%
Licences and permits	1 186	1 186	279	23.5%	392	33.0%	354	29.9%	1 025	86.4%	352	129.5%	.8%
Agency services	1 673	1 673	393	23.5%	498	29.8%	547	32.7%	1 439	86.0%	478	76.1%	14.6%
Transfers recognised - operational	73 135	73 838	16 592	22.7%	10 359	14.2%	29 428	39.9%	56 379	76.4%	13 494	73.5%	118.1%
Other own revenue	13 919	13 919	4 677	33.6%	6 093	43.8%	3 475	25.0%	14 245	102.3%	3 646	90.1%	(4.7%)
Gains on disposal of PPE	5 000	500	-	-	25	.5%	980	196.0%	1 005	201.0%	-	-	(100.0%)
Operating Expenditure	422 779	423 655	74 003	17.5%	93 005	22.0%	79 994	18.9%	247 002	58.3%	73 925	60.8%	8.2%
Employee related costs	141 440	142 324	28 336	20.0%	35 508	25.1%	31 381	22.0%	95 225	66.9%	28 428	68.6%	10.4%
Remuneration of councillors	7 002	7 002	1 508	21.5%	1 651	23.6%	1 609	23.0%	4 768	68.1%	1 689	71.5%	(4.8%)
Debt impairment	34 619	34 619	306	.9%	(292)	(.8%)	17	.1%	32	.1%	266	3.1%	(93.5%)
Depreciation and asset impairment	33 694	33 545	-	-	13 090	38.8%	6 449	19.2%	19 539	58.2%	(18)	-	(36 744.9%)
Finance charges	17 789	17 972	-	-	6 361	35.8%	-	-	6 361	35.4%	-	51.3%	-
Bulk purchases	93 371	86 529	23 546	25.2%	18 156	19.4%	20 892	24.1%	62 594	72.3%	19 330	69.8%	8.1%
Other Materials	17 613	23 988	2 993	17.0%	5 213	29.6%	5 043	21.0%	13 249	55.2%	4 973	56.6%	1.4%
Contracted services	53 707	53 905	2 315	4.3%	14 856	27.7%	12 154	22.5%	29 325	54.4%	10 579	47.0%	14.9%
Transfers and grants	818	886	88	10.8%	349	42.6%	192	21.7%	629	71.0%	152	67.1%	26.6%
Other expenditure	22 725	22 883	14 911	65.6%	(2 039)	(9.0%)	2 256	9.9%	15 128	66.1%	8 526	163.4%	(73.5%)
Loss on disposal of PPE	-	-	-	-	151	-	-	-	151	-	-	-	-
Surplus/(Deficit)	(23 618)	(28 291)	82 529		(33 866)		11 246		59 909		(4 039)		
Transfers recognised - capital	105 212	110 909	3 724	3.5%	14 807	14.1%	16 523	14.9%	35 054	31.6%	3 229	24.2%	411.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	81 594	82 618	86 253		(19 059)		27 769		94 963		(810)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	81 594	82 618	86 253		(19 059)		27 769		94 963		(810)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	81 594	82 618	86 253		(19 059)		27 769		94 963		(810)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	81 594	82 618	86 253		(19 059)		27 769		94 963		(810)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	158 542	156 922	20 606	13.0%	28 865	18.2%	18 374	11.7%	67 846	43.2%	13 585	37.1%	35.3%
National Government	104 837	108 296	11 640	11.1%	16 859	16.1%	14 309	13.2%	42 808	39.5%	4 573	30.2%	212.9%
Provincial Government	229	2 493	-	-	2	1.1%	27	1.1%	29	1.2%	7	10.1%	267.3%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	73	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	105 066	110 863	11 640	11.1%	16 861	16.0%	14 335	12.9%	42 837	38.6%	4 580	29.5%	213.0%
Borrowing	45 847	37 564	8 140	17.8%	10 414	22.7%	3 308	8.8%	21 863	58.2%	7 950	43.4%	(58.4%)
Internally generated funds	7 530	8 495	825	11.0%	1 590	21.1%	731	8.6%	3 146	37.0%	1 054	24.1%	(30.7%)
Public contributions and donations	100	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	158 542	156 922	20 606	13.0%	28 865	18.2%	18 374	11.7%	67 846	43.2%	13 585	37.1%	35.3%
Governance and Administration	4 620	4 584	232	5.0%	623	13.5%	170	3.7%	1 025	22.4%	212	18.3%	(19.5%)
Executive & Council	900	173	161	17.9%	-	-	-	-	161	93.0%	-	100.0%	-
Budget & Treasury Office	318	560	10	3.2%	19	6.0%	60	10.7%	89	15.9%	13	53.1%	356.5%
Corporate Services	3 403	3 851	61	1.8%	604	17.7%	110	2.9%	775	20.1%	198	15.2%	(44.4%)
Community and Public Safety	6 591	8 120	284	4.3%	1 900	28.8%	1 038	12.8%	3 222	39.7%	398	43.8%	160.6%
Community & Social Services	1 630	1 723	74	4.5%	852	52.3%	60	3.5%	986	57.2%	51	42.0%	18.1%
Sport And Recreation	3 681	3 031	105	2.9%	918	24.9%	909	30.0%	1 932	63.8%	290	57.3%	213.8%
Public Safety	1 256	3 346	99	7.9%	116	9.3%	68	2.0%	284	8.5%	58	19.5%	18.8%
Housing	25	20	6	25.0%	13	54.0%	-	-	19	98.5%	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	108 552	108 891	10 550	9.7%	19 603	18.1%	15 214	14.0%	45 367	41.7%	3 852	20.6%	295.0%
Planning and Development	4	19	-	-	-	-	-	-	-	-	12	86.9%	(100.0%)
Road Transport	108 531	108 873	10 550	9.7%	19 603	18.1%	15 214	14.0%	45 367	41.7%	3 840	20.5%	296.2%
Environmental Protection	17	-	-	-	-	-	-	-	-	-	-	4.8%	-
Trading Services	38 780	35 325	9 540	24.6%	6 739	17.4%	1 952	5.5%	18 231	51.6%	9 117	42.1%	(78.6%)
Electricity	5 713	5 713	1 868	32.7%	2 025	35.4%	410	7.2%	4 303	75.3%	5 729	55.5%	(92.8%)
Water	12 213	13 476	3 605	29.5%	2 530	20.7%	855	6.3%	6 990	51.9%	483	5.7%	76.9%
Waste Water Management	20 388	15 443	4 067	19.9%	2 045	10.0%	537	3.5%	6 649	43.1%	2 904	43.9%	(81.5%)
Waste Management	465	694	-	-	140	30.1%	150	21.6%	290	41.8%	-	-	(100.0%)
Other	-	2	-	-	-	-	-	-	-	-	6	99.2%	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	402 335	403 925	152 169	37.8%	110 477	27.5%	128 811	31.9%	391 457	96.9%	113 750	93.5%	13.2%
Property rates, penalties and collection charges	68 515	68 515	24 190	35.3%	19 856	29.0%	18 883	27.6%	62 930	91.8%	17 326	88.8%	9.0%
Service charges	191 655	191 655	41 117	21.5%	42 146	22.0%	48 962	25.5%	132 225	69.0%	43 371	66.2%	12.9%
Other revenue	19 738	19 738	61 040	309.3%	24 679	125.0%	9 749	49.4%	95 468	483.7%	33 365	370.4%	(70.8%)
Government - operating	72 660	73 050	16 592	22.8%	10 359	14.3%	29 428	40.3%	56 379	77.2%	13 494	73.5%	118.1%
Government - capital	43 374	44 574	3 724	8.6%	14 807	34.1%	16 523	37.1%	35 054	78.6%	3 229	24.2%	411.7%
Interest	6 393	6 393	5 506	86.1%	(1 370)	(21.4%)	5 265	82.4%	9 401	147.1%	2 965	149.6%	77.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(353 452)	(354 477)	(107 626)	30.4%	(99 238)	28.1%	(85 804)	24.2%	(292 667)	82.6%	(76 711)	77.3%	11.9%
Suppliers and employees	(334 845)	(335 619)	(107 537)	32.1%	(92 528)	27.6%	(85 614)	25.5%	(285 679)	85.1%	(76 559)	78.3%	11.8%
Finance charges	(17 789)	(17 972)	-	-	(6 361)	35.8%	-	-	(6 361)	35.4%	-	44.2%	-
Transfers and grants	(818)	(886)	(88)	10.8%	(349)	42.6%	(191)	21.5%	(628)	70.8%	(152)	180.3%	25.6%
Net Cash from/(used) Operating Activities	48 883	49 448	44 544	91.1%	11 240	23.0%	43 007	87.0%	98 790	199.8%	37 040	202.4%	16.1%
Cash Flow from Investing Activities													
Receipts	5 002	502	-	-	25	.5%	-	-	25	5.0%	-	-	-
Proceeds on disposal of PPE	5 000	500	-	-	25	.5%	-	-	25	5.0%	-	-	-
Decrease in non-current debtors	2	2	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(158 542)	(156 922)	(20 606)	13.0%	(28 865)	18.2%	(18 374)	11.7%	(67 846)	43.2%	(13 585)	37.1%	35.3%
Capital assets	(158 542)	(156 922)	(20 606)	13.0%	(28 865)	18.2%	(18 374)	11.7%	(67 846)	43.2%	(13 585)	37.1%	35.3%
Net Cash from/(used) Investing Activities	(153 540)	(156 420)	(20 606)	13.4%	(28 841)	18.8%	(18 374)	11.7%	(67 821)	43.4%	(13 585)	37.3%	35.3%
Cash Flow from Financing Activities													
Receipts	46 034	49 920	163	.4%	356	.8%	48	.1%	567	1.1%	115	.9%	(58.5%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	45 847	49 733	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	187	187	163	87.0%	356	190.4%	48	25.5%	567	302.9%	115	-	(58.5%)
Payments	(15 687)	(15 687)	-	-	(7 069)	45.1%	(1 729)	11.0%	(8 798)	56.1%	-	46.7%	(100.0%)
Repayment of borrowing	(15 687)	(15 687)	-	-	(7 069)	45.1%	(1 729)	11.0%	(8 798)	56.1%	-	46.7%	(100.0%)
Net Cash from/(used) Financing Activities	30 347	34 233	163	.5%	(6 713)	(22.1%)	(1 681)	(4.9%)	(8 232)	(24.0%)	115	(12.7%)	(1 561.9%)
Net Increase/(Decrease) in cash held	(74 311)	(72 740)	24 101	(32.4%)	(24 314)	32.7%	22 951	(31.6%)	22 738	(31.3%)	23 570	(2 053.7%)	(2.6%)
Cash/cash equivalents at the year begin:	176 606	206 749	206 785	117.1%	230 886	130.7%	206 572	99.9%	206 785	100.0%	170 922	100.0%	20.9%
Cash/cash equivalents at the year end:	102 295	134 009	230 886	225.7%	206 572	201.9%	229 523	171.3%	229 523	171.3%	194 492	145.3%	18.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	3 415	43.9%	405	5.2%	220	2.8%	3 736	48.0%	7 776	16.8%	511	6.6%	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 511	67.9%	558	4.4%	171	1.4%	3 302	26.3%	12 542	27.2%	105	.8%	-
Receivables from Non-exchange Transactions - Property Rates	5 279	47.1%	364	3.2%	217	1.9%	5 351	47.7%	11 211	24.3%	20	.2%	-
Receivables from Exchange Transactions - Waste Water Management	1 749	29.5%	207	3.5%	152	2.6%	3 818	64.4%	5 925	12.8%	379	6.4%	-
Receivables from Exchange Transactions - Waste Management	1 419	43.1%	150	4.6%	106	3.2%	1 614	49.1%	3 288	7.1%	255	7.8%	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	208	13.6%	81	5.3%	73	4.7%	1 172	76.4%	1 534	3.3%	(1)	(.1%)	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	683	17.5%	73	1.9%	239	6.1%	2 902	74.5%	3 897	8.4%	211	5.4%	-
Total By Income Source	21 264	46.1%	1 838	4.0%	1 176	2.5%	21 895	47.4%	46 173	100.0%	1 480	3.2%	-
Debtors Age Analysis By Customer Group													
Organs of State	790	32.8%	139	5.8%	41	1.7%	1 439	59.7%	2 410	5.2%	-	-	-
Commercial	5 522	73.1%	334	4.4%	142	1.9%	1 553	20.6%	7 551	16.4%	-	-	-
Households	14 953	41.3%	1 364	3.8%	992	2.7%	18 903	52.2%	36 213	78.4%	1 480	4.1%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	21 264	46.1%	1 838	4.0%	1 176	2.5%	21 895	47.4%	46 173	100.0%	1 480	3.2%	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 456	100.0%	-	-	-	-	-	-	1 456	94.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	91	100.0%	-	-	-	-	-	-	91	5.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 547	100.0%	-	-	-	-	-	-	1 547	100.0%

Contact Details

Municipal Manager	Mr Johan Jacobs	028 713 8000
Financial Manager	Mrs Lien Viljoen	028 713 8010

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MOSSEL BAY (WC043)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	858 185	918 861	388 636	45.3%	170 079	19.8%	179 668	19.6%	738 384	80.4%	134 031	79.5%	34.1%
Property rates	101 477	103 858	103 237	101.7%	(70)	(.1%)	109	.1%	103 276	99.4%	110	99.7%	(.8%)
Property rates - penalties and collection charges	324	541	117	36.0%	149	46.1%	141	26.1%	407	75.3%	(453)	61.6%	(131.2%)
Service charges - electricity revenue	356 579	368 492	97 041	27.2%	92 009	25.8%	93 003	25.2%	282 053	76.5%	86 480	77.8%	7.5%
Service charges - water revenue	94 832	104 831	29 197	30.8%	23 839	25.1%	30 183	28.8%	83 219	79.4%	26 544	82.4%	13.7%
Service charges - sanitation revenue	54 134	54 573	69 682	128.7%	(6 087)	(11.2%)	(4 351)	(8.0%)	59 244	108.6%	(11 946)	104.3%	(63.6%)
Service charges - refuse revenue	36 583	36 889	9 170	25.1%	9 258	25.3%	9 509	25.8%	27 937	75.7%	8 518	76.2%	11.6%
Service charges - other	9 389	13 372	4 949	52.7%	2 479	26.4%	3 733	27.9%	11 161	83.5%	3 176	98.9%	17.5%
Rental of facilities and equipment	4 842	5 304	1 646	34.0%	1 221	25.2%	1 294	24.4%	4 161	78.5%	1 111	86.1%	16.4%
Interest earned - external investments	24 810	32 887	7 868	31.7%	8 584	34.6%	8 621	26.2%	25 073	76.2%	7 300	93.3%	18.1%
Interest earned - outstanding debtors	1 317	1 533	374	28.4%	412	31.3%	427	27.8%	1 212	79.1%	914	80.6%	(53.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	28 027	35 698	25 808	92.1%	857	3.1%	1 094	3.1%	27 759	77.8%	205	1.8%	434.4%
Licences and permits	1 395	1 066	304	21.8%	251	18.0%	335	31.4%	890	83.5%	319	71.1%	5.0%
Agency services	4 728	4 606	1 065	22.5%	1 284	27.2%	1 589	34.5%	3 938	85.5%	1 295	82.0%	22.7%
Transfers recognised - operational	129 502	146 601	34 721	26.8%	33 750	26.1%	29 326	20.0%	97 796	66.7%	6 979	65.1%	320.2%
Other own revenue	10 244	8 613	3 458	33.8%	2 144	20.9%	4 630	53.8%	10 232	118.8%	3 443	91.2%	34.5%
Gains on disposal of PPE	-	-	-	-	-	-	26	-	26	-	37	288.9%	(30.0%)
Operating Expenditure	874 172	890 246	151 675	17.4%	169 717	19.4%	210 946	23.7%	532 338	59.8%	176 337	61.0%	19.6%
Employee related costs	257 593	247 923	54 742	21.3%	56 156	21.8%	57 175	23.1%	168 073	67.8%	53 506	67.6%	6.9%
Remuneration of councillors	10 301	10 301	2 183	21.2%	2 304	22.4%	2 329	22.6%	6 816	66.2%	2 673	73.2%	(12.9%)
Debt impairment	32 808	38 970	-	-	-	-	-	-	-	-	(11)	-	(100.0%)
Depreciation and asset impairment	70 263	70 262	-	-	-	-	38 777	55.2%	38 777	55.2%	16 410	70.3%	136.3%
Finance charges	3 094	3 153	-	-	1 409	45.5%	59	1.9%	1 468	46.6%	6	46.5%	935.3%
Bulk purchases	273 514	270 890	63 818	23.3%	58 814	21.5%	62 882	23.2%	185 515	68.5%	58 048	66.1%	8.3%
Other Materials	10 688	10 871	1 664	15.6%	2 564	24.0%	3 367	31.0%	7 594	69.9%	4 135	83.7%	(18.6%)
Contracted services	39 840	40 788	6 615	16.6%	10 811	27.1%	9 450	23.2%	26 877	65.9%	9 045	67.4%	4.5%
Transfers and grants	1 320	1 322	260	19.7%	361	27.4%	260	19.7%	882	66.7%	422	85.3%	(38.2%)
Other expenditure	173 832	194 691	22 382	12.9%	37 187	21.4%	36 270	18.6%	95 839	49.2%	31 912	54.1%	13.7%
Loss on disposal of PPE	919	1 075	10	1.1%	111	12.1%	377	35.0%	497	46.3%	192	4.5%	95.9%
Surplus/(Deficit)	(15 987)	28 615	236 961		362		(31 277)		206 045		(42 306)		
Transfers recognised - capital	36 223	42 581	3 913	10.8%	7 233	20.0%	6 913	16.2%	18 060	42.4%	13 512	54.4%	(48.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	1 236	1 175	41	3.4%	176	14.2%	220	18.7%	437	37.2%	55	13.5%	300.8%
Surplus/(Deficit) after capital transfers and contributions	21 472	72 371	240 916		7 771		(24 144)		224 542		(28 740)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	21 472	72 371	240 916		7 771		(24 144)		224 542		(28 740)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	21 472	72 371	240 916		7 771		(24 144)		224 542		(28 740)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	21 472	72 371	240 916		7 771		(24 144)		224 542		(28 740)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	148 066	150 402	14 686	9.9%	27 373	18.5%	26 105	17.4%	68 165	45.3%	32 381	47.0%	(19.4%)
National Government	29 683	29 684	3 187	10.7%	4 911	16.5%	4 767	16.1%	12 866	43.3%	5 726	54.6%	(16.7%)
Provincial Government	6 540	12 881	892	13.6%	2 395	36.6%	2 174	16.9%	5 461	42.4%	7 564	40.8%	(71.3%)
District Municipality	-	16	-	-	7	-	4	22.0%	10	63.5%	151	23.6%	(97.6%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	36 223	42 581	4 079	11.3%	7 314	20.2%	6 945	16.3%	18 338	43.1%	13 440	46.4%	(48.3%)
Borrowing	6 500	6 503	2	-	428	6.6%	1 826	28.1%	2 256	34.7%	2 565	57.5%	(28.8%)
Internally generated funds	103 214	99 289	9 947	9.6%	18 729	18.1%	16 884	17.0%	45 559	45.9%	16 083	50.3%	5.0%
Public contributions and donations	2 129	2 029	659	31.0%	903	42.4%	450	22.2%	2 012	99.1%	292	13.3%	53.9%
Capital Expenditure Standard Classification	148 066	150 402	14 686	9.9%	27 373	18.5%	26 105	17.4%	68 165	45.3%	32 381	47.0%	(19.4%)
Governance and Administration	4 531	5 788	756	16.7%	1 383	30.5%	335	5.8%	2 474	42.7%	648	69.4%	(48.2%)
Executive & Council	500	625	21	4.2%	181	36.2%	28	4.5%	230	36.9%	8	98.3%	257.9%
Budget & Treasury Office	218	872	72	33.1%	68	31.1%	268	30.7%	408	46.8%	9	41.3%	2 737.2%
Corporate Services	3 813	4 292	662	17.4%	1 134	29.7%	39	.9%	1 836	42.8%	630	71.3%	(93.8%)
Community and Public Safety	18 315	25 528	1 543	8.4%	4 679	25.5%	3 022	11.8%	9 244	36.2%	8 691	40.7%	(65.2%)
Community & Social Services	6 377	12 698	300	4.7%	1 628	25.5%	1 721	13.6%	3 649	28.7%	529	25.3%	225.2%
Sport And Recreation	4 158	251	295	7.1%	1 114	26.8%	359	143.2%	1 768	705.3%	462	28.0%	(22.3%)
Public Safety	2 580	1 845	50	1.9%	865	33.5%	92	5.0%	1 007	54.6%	373	75.7%	(75.3%)
Housing	5 200	10 734	897	17.3%	1 073	20.6%	850	7.9%	2 820	26.3%	7 326	42.2%	(88.4%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	27 828	551	2 970	10.7%	4 842	17.4%	6 433	1 166.9%	14 245	2 584.2%	3 243	40.3%	98.4%
Planning and Development	514	551	35	6.8%	415	80.7%	(2)	(.4%)	447	81.2%	76	3.7%	(103.2%)
Road Transport	27 314	-	2 935	10.7%	4 427	16.2%	6 435	-	13 798	-	3 166	49.3%	103.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	97 281	118 522	9 409	9.7%	16 469	16.9%	16 315	13.8%	42 193	35.6%	19 800	53.5%	(17.6%)
Electricity	29 122	28 977	5 632	19.3%	5 823	20.0%	6 977	24.1%	18 432	63.6%	5 457	57.8%	27.9%
Water	30 401	-	954	3.1%	3 038	10.0%	3 534	-	7 525	-	5 742	46.3%	(38.4%)
Waste Water Management	35 253	88 240	2 819	8.0%	7 608	21.6%	5 802	6.6%	16 229	18.4%	8 495	57.9%	(31.7%)
Waste Management	2 505	1 305	4	.2%	0	-	1	.1%	6	.4%	107	12.3%	(98.9%)
Other	110	13	9	7.8%	-	-	-	-	9	65.7%	-	76.5%	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	857 333	901 918	392 549	45.8%	177 312	20.7%	186 574	20.7%	756 436	83.9%	146 893	83.7%	27.0%
Property rates, penalties and collection charges	101 789	104 671	103 354	101.5%	79	.1%	269	.3%	103 702	99.1%	(343)	99.3%	(178.5%)
Service charges	540 032	566 512	210 039	38.9%	121 498	22.5%	132 077	23.3%	463 614	81.8%	112 772	83.2%	17.1%
Other revenue	23 658	27 424	32 280	136.4%	5 757	24.3%	8 942	32.6%	46 979	171.3%	6 371	77.2%	40.3%
Government - operating	129 502	134 837	34 721	26.8%	33 750	26.1%	29 326	21.7%	97 796	72.5%	6 367	76.0%	360.6%
Government - capital	36 223	34 054	3 913	10.8%	7 233	20.0%	6 913	20.3%	18 060	53.0%	13 512	74.2%	(48.8%)
Interest	26 127	34 420	8 242	31.5%	8 995	34.4%	9 047	26.3%	26 285	76.4%	8 214	92.7%	10.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(753 842)	(758 842)	(349 696)	46.4%	(140 422)	18.6%	(88 082)	11.6%	(578 200)	76.2%	(108 538)	79.7%	(18.8%)
Suppliers and employees	(749 436)	(754 375)	(349 435)	46.6%	(138 651)	18.5%	(87 763)	11.6%	(575 850)	76.3%	(108 110)	79.8%	(18.8%)
Finance charges	(3 086)	(3 145)	-	-	(1 409)	45.7%	(59)	1.9%	(1 468)	46.7%	(6)	46.6%	935.7%
Transfers and grants	(1 320)	(1 322)	(260)	19.7%	(361)	27.4%	(260)	19.7%	(882)	66.7%	(422)	85.3%	(38.2%)
Net Cash from/(used) Operating Activities	103 491	143 076	42 854	41.4%	36 890	35.6%	98 492	68.8%	178 236	124.6%	38 355	106.1%	156.8%
Cash Flow from Investing Activities													
Receipts	(10 664)	(9 825)	(3 993)	37.4%	(2 915)	27.3%	(2 841)	28.9%	(9 748)	99.2%	87	18.5%	(3 378.4%)
Proceeds on disposal of PPE	1 236	2 075	-	-	-	-	113	5.5%	113	5.5%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	100	100	(993)	(992.9%)	85	85.4%	46	45.9%	(862)	(861.6%)	87	610.8%	(47.0%)
Decrease (increase) in non-current investments	(12 000)	(12 000)	(3 000)	25.0%	(3 000)	25.0%	(3 000)	25.0%	(9 000)	75.0%	-	-	(100.0%)
Payments	(148 066)	(150 402)	(14 498)	9.8%	(27 407)	18.5%	(26 071)	17.3%	(67 977)	45.2%	(32 377)	51.0%	(19.5%)
Capital assets	(148 066)	(150 402)	(14 498)	9.8%	(27 407)	18.5%	(26 071)	17.3%	(67 977)	45.2%	(32 377)	51.0%	(19.5%)
Net Cash from/(used) Investing Activities	(158 730)	(160 227)	(18 491)	11.6%	(30 322)	19.1%	(28 912)	18.0%	(77 725)	48.5%	(32 291)	51.3%	(10.5%)
Cash Flow from Financing Activities													
Receipts	8 428	7 409	451	5.3%	786	9.3%	520	7.0%	1 757	23.7%	423	3.3%	23.1%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	7 410	6 500	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 018	909	451	44.3%	786	77.2%	520	57.2%	1 757	193.3%	423	20.8%	23.1%
Payments	(3 702)	(3 422)	(313)	8.5%	(1 282)	34.6%	(97)	2.8%	(1 692)	49.5%	-	41.1%	(100.0%)
Repayment of borrowing	(3 702)	(3 422)	(313)	8.5%	(1 282)	34.6%	(97)	2.8%	(1 692)	49.5%	-	41.1%	(100.0%)
Net Cash from/(used) Financing Activities	4 726	3 987	138	2.9%	(496)	(10.5%)	423	10.6%	64	1.6%	423	(30.3%)	.1%
Net Increase/(Decrease) in cash held	(50 513)	(13 164)	24 500	(48.5%)	6 072	(12.0%)	70 003	(531.8%)	100 576	(764.0%)	6 487	(150.1%)	979.1%
Cash/cash equivalents at the year begin:	274 878	339 310	339 310	123.4%	363 810	132.4%	369 882	109.0%	339 310	100.0%	361 359	100.0%	2.4%
Cash/cash equivalents at the year end:	224 366	326 146	363 810	162.2%	369 882	164.9%	439 886	134.9%	439 886	134.9%	367 847	128.2%	19.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	6 914	51.4%	1 544	11.5%	877	6.5%	4 116	30.6%	13 451	25.6%	351	2.6%	-
Trade and Other Receivables from Exchange Transactions - Electricity	18 650	80.3%	1 673	7.2%	604	2.6%	2 295	9.9%	23 222	44.3%	56	.2%	-
Receivables from Non-exchange Transactions - Property Rates	4 517	42.9%	485	4.6%	258	2.5%	5 260	50.0%	10 521	20.1%	115	1.1%	-
Receivables from Exchange Transactions - Waste Water Management	2 617	45.4%	349	6.1%	204	3.5%	2 595	45.0%	5 766	11.0%	452	7.8%	-
Receivables from Exchange Transactions - Waste Management	2 280	75.8%	202	6.7%	80	2.7%	444	14.8%	3 007	5.7%	172	5.7%	-
Receivables from Exchange Transactions - Property Rental Debtors	5	3.6%	3	2.4%	2	1.9%	116	92.2%	126	.2%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(7 895)	217.7%	145	(4.0%)	104	(2.9%)	4 018	(110.8%)	(3 627)	(6.9%)	79	(2.2%)	-
Total By Income Source	27 088	51.6%	4 402	8.4%	2 130	4.1%	18 846	35.9%	52 466	100.0%	1 225	2.3%	-
Debtors Age Analysis By Customer Group													
Organs of State	1 736	43.8%	627	15.8%	572	14.4%	1 032	26.0%	3 967	7.6%	-	-	-
Commercial	17 600	67.9%	1 732	6.7%	651	2.5%	5 920	22.9%	25 903	49.4%	59	.2%	-
Households	7 751	34.3%	2 044	9.0%	907	4.0%	11 893	52.6%	22 595	43.1%	1 167	5.2%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	27 088	51.6%	4 402	8.4%	2 130	4.1%	18 846	35.9%	52 466	100.0%	1 225	2.3%	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	(543)	(298.8%)	644	354.3%	81	44.5%	-	-	182	4.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 247	84.6%	590	15.4%	-	-	-	-	3 837	95.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 704	67.3%	1 235	30.7%	81	2.0%	-	-	4 019	100.0%

Contact Details

Municipal Manager	Adv T. GILIOMEE	044 606 5003
Financial Manager	Mr M.K.BOTHA	044 606 5000

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: GEORGE (WC044)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	1 519 175	1 540 483	279 325	18.4%	391 230	25.8%	371 596	24.1%	1 042 151	67.7%	278 791	67.3%	33.3%
Property rates	205 621	209 174	62 505	30.4%	49 417	24.0%	49 739	23.8%	161 662	77.3%	44 374	74.7%	12.1%
Property rates - penalties and collection charges	5 683	7 305	1 265	22.3%	1 233	21.7%	1 084	14.8%	3 582	49.0%	1 236	72.6%	(12.3%)
Service charges - electricity revenue	574 863	593 227	79 221	13.8%	192 123	33.4%	171 362	28.9%	442 706	74.6%	128 659	73.7%	33.2%
Service charges - water revenue	110 633	115 727	22 892	20.7%	32 174	29.1%	33 520	29.0%	88 587	76.5%	31 098	71.2%	7.8%
Service charges - sanitation revenue	71 452	75 021	20 654	28.9%	21 170	29.6%	21 015	28.0%	62 838	83.8%	19 137	84.2%	9.8%
Service charges - refuse revenue	52 374	57 149	15 532	29.7%	15 501	29.6%	15 532	27.2%	46 565	81.5%	13 352	82.0%	16.3%
Service charges - other	14	262	2	13.8%	4	31.2%	4	1.7%	11	4.1%	76	75.3%	(94.1%)
Rental of facilities and equipment	2 670	4 592	2 081	77.9%	306	11.4%	(51)	(1.1%)	2 336	50.9%	425	88.1%	(112.0%)
Interest earned - external investments	27 417	27 417	5 520	20.1%	9 319	34.0%	7 320	26.7%	22 159	80.8%	6 685	81.7%	9.5%
Interest earned - outstanding debtors	4 879	4 879	1 006	20.6%	1 020	20.9%	1 160	23.8%	3 186	65.3%	1 284	76.5%	(9.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	62 213	61 971	3 201	5.1%	1 696	2.7%	1 920	3.1%	6 817	11.0%	3 101	14.4%	(38.1%)
Licences and permits	2 951	2 544	659	22.3%	263	8.9%	707	27.8%	1 628	64.0%	596	59.9%	18.6%
Agency services	7 470	7 443	2 247	30.1%	1 223	16.4%	2 202	29.6%	5 672	76.2%	2 067	95.1%	6.5%
Transfers recognised - operational	312 430	317 384	47 831	15.3%	53 742	17.2%	43 891	13.8%	145 465	45.8%	1 456	46.0%	2 913.6%
Other own revenue	78 505	56 389	14 683	18.7%	12 023	15.3%	22 177	39.3%	48 883	86.7%	25 245	89.3%	(12.2%)
Gains on disposal of PPE	-	-	26	-	16	-	12	-	54	-	-	-	(100.0%)
Operating Expenditure	1 627 126	1 641 524	263 769	16.2%	411 260	25.3%	351 537	21.4%	1 026 566	62.5%	308 728	61.4%	13.9%
Employee related costs	417 681	413 629	88 160	21.1%	110 355	26.4%	96 654	23.4%	295 169	71.4%	92 249	70.1%	4.8%
Remuneration of councillors	20 761	20 770	3 961	19.1%	4 475	21.6%	5 035	24.2%	13 471	64.9%	4 847	67.8%	3.9%
Debt impairment	63 424	63 424	5 335	8.4%	2 469	3.9%	4 090	6.4%	11 893	18.8%	11	-	36 258.5%
Depreciation and asset impairment	159 421	159 421	12	-	64 265	40.3%	47 890	30.0%	112 167	70.4%	31 560	72.5%	51.7%
Finance charges	39 320	39 320	-	-	20 411	51.9%	545	1.4%	20 956	53.3%	-	51.3%	(100.0%)
Bulk purchases	394 767	408 019	95 707	24.2%	85 804	21.7%	83 125	20.4%	264 635	64.9%	76 845	66.1%	8.2%
Other Materials	414	36 284	5 575	1 345.7%	7 435	1 794.5%	9 958	27.4%	22 968	63.3%	43	45.0%	22 826.6%
Contracted services	252 478	404 503	55 666	22.0%	93 194	36.9%	82 086	20.3%	230 947	57.1%	53 738	57.6%	52.8%
Transfers and grants	4 988	370	-	-	-	-	120	32.4%	120	32.4%	617	65.4%	(80.5%)
Other expenditure	273 872	95 183	9 422	3.4%	22 843	8.3%	22 037	23.2%	54 301	57.0%	48 819	54.9%	(54.9%)
Loss on disposal of PPE	-	600	(68)	-	9	-	(3)	(.5%)	(62)	(10.4%)	-	-	(100.0%)
Surplus/(Deficit)	(107 951)	(101 041)	15 555		(20 030)		20 059		15 585		(29 937)		
Transfers recognised - capital	147 268	194 053	-	-	36 342	24.7%	28 552	14.7%	64 894	33.4%	(30 660)	-	(193.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	10 731	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	50 048	93 012	15 555		16 312		48 611		80 479		(60 597)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	50 048	93 012	15 555		16 312		48 611		80 479		(60 597)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	50 048	93 012	15 555		16 312		48 611		80 479		(60 597)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	50 048	93 012	15 555		16 312		48 611		80 479		(60 597)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	221 795	317 023	24 043	10.8%	38 701	17.4%	42 220	13.3%	104 964	33.1%	36 443	37.9%	15.9%
National Government	83 698	114 533	4 427	5.3%	5 370	6.4%	11 935	10.4%	21 732	19.0%	2 571	49.1%	364.3%
Provincial Government	36 399	107 043	9 040	24.8%	26 731	73.4%	10 118	9.5%	45 888	42.9%	19 035	40.7%	(46.8%)
District Municipality	-	250	4	-	9	-	23	9.2%	36	14.4%	232	74.8%	(90.1%)
Other transfers and grants	20 250	-	-	-	-	-	-	-	-	-	739	21.3%	(100.0%)
Transfers recognised - capital	140 347	221 825	13 470	9.6%	32 110	22.9%	22 076	10.0%	67 656	30.5%	22 576	45.1%	(2.2%)
Borrowing	22 031	22 207	899	4.1%	858	3.9%	10 163	45.8%	11 919	53.7%	466	18.1%	2 079.3%
Internally generated funds	59 417	72 990	9 674	16.3%	5 733	9.6%	9 982	13.7%	25 389	34.8%	13 400	33.1%	(25.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	221 795	317 023	24 043	10.8%	38 701	17.4%	42 220	13.3%	104 964	33.1%	36 443	37.9%	15.9%
Governance and Administration	11 230	10 998	5 227	46.5%	660	5.9%	1 694	15.4%	7 581	68.9%	940	36.3%	80.3%
Executive & Council	2 535	3 370	1 072	42.3%	274	10.8%	681	20.2%	2 027	60.1%	(113)	7.6%	(700.7%)
Budget & Treasury Office	550	810	38	6.9%	8	1.4%	351	43.4%	397	49.0%	73	14.3%	384.0%
Corporate Services	8 145	6 818	4 117	50.5%	378	4.6%	662	9.7%	5 158	75.6%	981	56.6%	(32.4%)
Community and Public Safety	20 638	26 669	1 703	8.3%	2 442	11.8%	6 274	23.5%	10 419	39.1%	3 909	23.5%	60.5%
Community & Social Services	8 462	8 206	502	5.9%	1 049	12.4%	1 677	20.4%	3 228	39.3%	450	14.8%	272.6%
Sport And Recreation	5 894	6 130	118	2.0%	1 189	20.2%	655	10.7%	1 962	32.0%	699	23.9%	(6.3%)
Public Safety	4 420	10 440	1 018	23.0%	49	1.1%	3 588	34.4%	4 655	44.6%	835	24.6%	329.7%
Housing	1 672	1 701	-	-	61	3.7%	348	20.4%	409	24.0%	1 750	58.7%	(80.1%)
Health	190	193	65	34.4%	94	49.4%	6	3.1%	165	85.8%	175	5.4%	(96.6%)
Economic and Environmental Services	71 907	167 855	6 945	9.7%	22 564	31.4%	14 673	8.7%	44 183	26.3%	16 303	43.6%	(10.0%)
Planning and Development	35	40	-	-	35	99.9%	-	-	35	87.4%	-	-	-
Road Transport	71 826	167 815	6 945	9.7%	22 529	31.4%	14 673	8.7%	44 148	26.3%	16 294	43.6%	(9.9%)
Environmental Protection	46	-	-	-	-	-	-	-	-	-	10	10.2%	(100.0%)
Trading Services	117 890	111 370	10 168	8.6%	13 004	11.0%	19 579	17.6%	42 751	38.4%	15 291	35.4%	28.0%
Electricity	20 433	18 183	337	1.6%	1 306	6.4%	3 016	16.6%	4 658	25.6%	5 173	29.1%	(41.7%)
Water	54 096	46 500	5 461	10.1%	7 305	13.5%	10 746	23.1%	23 512	50.6%	3 251	27.1%	230.6%
Waste Water Management	36 556	37 250	4 274	11.7%	3 424	9.4%	2 333	6.3%	10 031	26.9%	6 824	46.4%	(65.8%)
Waste Management	6 804	9 437	96	1.4%	970	14.3%	3 484	36.9%	4 551	48.2%	43	43.9%	7 974.6%
Other	130	130	-	-	30	23.0%	-	-	30	23.0%	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	1 541 214	1 692 888	580 798	37.7%	154 330	10.0%	889 412	52.5%	1 624 541	96.0%	452 856	99.2%	96.4%
Property rates, penalties and collection charges	202 852	216 479	55 477	27.3%	58 691	28.9%	52 670	24.3%	166 838	77.1%	50 010	79.7%	5.3%
Service charges	771 943	841 386	134 936	17.5%	153 444	19.9%	150 153	17.8%	438 533	52.1%	188 426	73.5%	(20.3%)
Other revenue	92 247	88 596	293 809	318.5%	(153 609)	(166.5%)	479 985	541.8%	620 185	700.0%	50 873	283.1%	843.5%
Government - operating	301 937	300 993	53 949	17.9%	56 176	18.6%	117 713	39.1%	227 838	75.7%	84 058	94.1%	40.0%
Government - capital	140 285	213 139	37 283	26.6%	29 249	20.8%	80 212	37.6%	146 743	68.8%	71 494	96.1%	12.2%
Interest	31 950	32 295	5 344	16.7%	10 380	32.5%	8 680	26.9%	24 404	75.6%	7 995	100.1%	8.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 273 966)	(1 481 135)	(398 782)	31.3%	(360 245)	28.3%	(338 006)	22.8%	(1 097 034)	74.1%	(338 008)	102.2%	-
Suppliers and employees	(1 229 948)	(1 441 444)	(397 447)	32.3%	(339 234)	27.6%	(336 420)	23.3%	(1 073 100)	74.4%	(337 389)	104.2%	(.3%)
Finance charges	(39 320)	(39 320)	-	-	(20 411)	51.9%	(666)	1.7%	(21 077)	53.6%	-	51.2%	(100.0%)
Transfers and grants	(4 698)	(370)	(1 336)	28.4%	(600)	12.8%	(921)	248.9%	(2 856)	772.0%	(619)	67.8%	48.8%
Net Cash from/(used) Operating Activities	267 248	211 753	182 016	68.1%	(205 915)	(77.1%)	551 406	260.4%	527 507	249.1%	114 849	86.5%	380.1%
Cash Flow from Investing Activities													
Receipts	10 845	10 654	1 230	11.3%	1 218	11.2%	(122 083)	(1 145.9%)	(119 634)	(1 122.9%)	4 084	126.1%	(3 089.1%)
Proceeds on disposal of PPE	10 731	10 812	1 230	11.5%	1 218	11.4%	2 917	27.0%	5 366	49.6%	4 084	124.1%	(28.6%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	114	(159)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	(125 000)	-	(125 000)	-	-	-	(100.0%)
Payments	(221 536)	(267 023)	(28 825)	13.0%	(37 620)	17.0%	(40 401)	15.1%	(106 846)	40.0%	(21 492)	20.4%	88.0%
Capital assets	(221 536)	(267 023)	(28 825)	13.0%	(37 620)	17.0%	(40 401)	15.1%	(106 846)	40.0%	(21 492)	20.4%	88.0%
Net Cash from/(used) Investing Activities	(210 691)	(256 369)	(27 595)	13.1%	(36 402)	17.3%	(162 484)	63.4%	(226 480)	88.3%	(17 408)	16.2%	833.4%
Cash Flow from Financing Activities													
Receipts	8 667	23 033	-	-	-	-	1 357	5.9%	1 357	5.9%	437	4.3%	210.7%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	6 615	24 100	-	-	-	-	869	3.6%	869	3.6%	-	-	(100.0%)
Increase (decrease) in consumer deposits	2 052	(1 067)	-	-	-	-	488	(45.7%)	488	(45.7%)	437	(130.0%)	11.7%
Payments	(42 011)	(42 011)	-	-	1 413	(3.4%)	(2 229)	5.3%	(816)	1.9%	-	53.1%	(100.0%)
Repayment of borrowing	(42 011)	(42 011)	-	-	1 413	(3.4%)	(2 229)	5.3%	(816)	1.9%	-	53.1%	(100.0%)
Net Cash from/(used) Financing Activities	(33 345)	(18 979)	-	-	1 413	(4.2%)	(872)	4.6%	541	(2.9%)	437	294.4%	(299.7%)
Net Increase/(Decrease) in cash held	23 212	(63 594)	154 421	665.3%	(240 903)	(1 037.8%)	388 050	(610.2%)	301 568	(474.2%)	97 877	442.6%	296.5%
Cash/cash equivalents at the year begin:	391 107	365 323	365 323	93.4%	519 744	132.9%	278 841	76.3%	365 323	100.0%	448 185	100.0%	(37.8%)
Cash/cash equivalents at the year end:	414 320	301 728	519 744	125.4%	278 841	67.3%	666 891	221.0%	666 891	221.0%	546 063	139.6%	22.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	15 791	20.6%	3 652	4.8%	2 623	3.4%	54 727	71.3%	76 792	36.9%	6 329	8.2%	-
Trade and Other Receivables from Exchange Transactions - Electricity	31 885	82.9%	910	2.4%	282	.7%	5 401	14.0%	38 479	18.5%	26	.1%	-
Receivables from Non-exchange Transactions - Property Rates	16 694	52.3%	1 247	3.9%	872	2.7%	13 107	41.1%	31 920	15.3%	723	2.3%	-
Receivables from Exchange Transactions - Waste Water Management	9 452	34.4%	1 154	4.2%	828	3.0%	16 062	58.4%	27 496	13.2%	3 644	13.3%	-
Receivables from Exchange Transactions - Waste Management	7 389	36.1%	899	4.4%	634	3.1%	11 572	56.5%	20 494	9.8%	2 952	14.4%	-
Receivables from Exchange Transactions - Property Rental Debtors	28	8.0%	4	1.3%	4	1.1%	317	89.7%	354	.2%	61	17.4%	-
Interest on Arrear Debtor Accounts	406	4.1%	81	.8%	71	.7%	9 309	94.3%	9 867	4.7%	469	4.7%	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(9 846)	(363.5%)	702	25.9%	1 253	46.3%	10 599	391.3%	2 708	1.3%	201	7.4%	-
Total By Income Source	71 800	34.5%	8 650	4.2%	6 566	3.2%	121 094	58.2%	208 110	100.0%	14 404	6.9%	-
Debtors Age Analysis By Customer Group													
Organs of State	2 017	51.6%	1 094	28.0%	155	4.0%	646	16.5%	3 911	1.9%	-	-	-
Commercial	23 537	65.4%	999	2.8%	1 041	2.9%	10 401	28.9%	35 978	17.3%	-	-	-
Households	46 348	27.7%	6 543	3.9%	5 355	3.2%	109 040	65.2%	167 287	80.4%	3 873	2.3%	-
Other	(103)	(11.0%)	14	1.5%	15	1.6%	1 007	107.9%	933	.4%	10 531	1 128.4%	-
Total By Customer Group	71 800	34.5%	8 650	4.2%	6 566	3.2%	121 094	58.2%	208 110	100.0%	14 404	6.9%	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	33 045	100.0%	-	-	-	-	-	-	33 045	65.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	4 189	100.0%	-	-	-	-	-	-	4 189	8.3%
VAT (output less input)	2 786	100.0%	-	-	-	-	-	-	2 786	5.5%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 559	71.3%	326	3.1%	358	3.4%	2 354	22.2%	10 597	20.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	47 579	94.0%	326	.6%	358	.7%	2 354	4.7%	50 617	100.0%

Contact Details

Municipal Manager	Mr Trevor Botha	044 801 9069
Financial Manager	Mr Keith Jordaan	044 801 9035

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OUDTSHOORN (WC045)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	579 444	561 042	240 070	41.4%	97 225	16.8%	130 056	23.2%	467 351	83.3%	122 016	80.3%	6.6%
Property rates	71 152	75 631	75 699	106.4%	(67)	(.1%)	(1)	-	75 630	100.0%	175	100.3%	(100.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	225 135	220 120	57 115	25.4%	50 953	22.6%	56 430	25.6%	164 498	74.7%	60 640	76.7%	(6.9%)
Service charges - water revenue	70 271	71 608	15 494	22.0%	13 254	18.9%	41 814	58.4%	70 562	98.5%	26 678	78.5%	56.7%
Service charges - sanitation revenue	34 532	34 940	33 270	96.3%	173	.5%	524	1.5%	33 967	97.2%	792	98.6%	(33.9%)
Service charges - refuse revenue	20 043	21 575	22 647	113.0%	(1 078)	(5.4%)	(318)	(1.5%)	21 251	98.5%	(107)	82.7%	198.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 162	1 988	545	25.2%	469	21.7%	614	30.9%	1 628	81.9%	596	80.1%	2.9%
Interest earned - external investments	274	1 670	548	200.2%	280	102.2%	745	44.6%	1 573	94.2%	25	105.3%	2 873.8%
Interest earned - outstanding debtors	8 650	7 140	1 753	20.3%	1 887	21.8%	2 039	28.6%	5 679	79.5%	2 622	85.2%	(22.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	11 020	11 020	697	6.3%	776	7.0%	991	9.0%	2 464	22.4%	260	9.6%	281.5%
Licences and permits	15 576	16 560	3 711	23.8%	4 624	29.7%	4 041	24.4%	12 376	74.7%	4 222	79.4%	(4.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	99 807	75 243	24 247	24.3%	19 216	19.3%	15 911	21.1%	59 375	78.9%	13 593	75.1%	17.1%
Other own revenue	20 823	23 547	4 344	20.9%	6 739	32.4%	7 265	30.9%	18 348	77.9%	12 521	81.7%	(42.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	590 675	579 968	120 768	20.4%	123 426	20.9%	114 089	19.7%	358 283	61.8%	126 903	63.5%	(10.1%)
Employee related costs	191 965	207 219	38 215	19.9%	45 533	23.7%	44 134	21.3%	127 882	61.7%	57 940	71.2%	(23.8%)
Remuneration of councillors	9 622	9 668	1 698	17.7%	2 182	22.7%	2 097	21.7%	5 977	61.8%	451	64.0%	365.0%
Debt impairment	25 204	25 204	-	-	-	-	146	.6%	146	.6%	27 412	99.5%	(99.5%)
Depreciation and asset impairment	22 273	22 420	5 568	25.0%	3 712	16.7%	7 424	33.1%	16 705	74.5%	4 192	66.7%	77.1%
Finance charges	7 879	7 879	15	.2%	3 948	50.1%	-	-	3 963	50.3%	-	50.6%	-
Bulk purchases	150 329	150 318	36 384	24.2%	31 153	20.7%	29 951	19.9%	97 488	64.9%	10 662	39.5%	180.9%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	32 603	25 866	9 938	30.5%	8 193	25.1%	5 982	23.1%	24 114	93.2%	9 026	68.6%	(33.7%)
Transfers and grants	1 500	1 200	52	3.5%	404	26.9%	3	.2%	458	38.2%	222	49.2%	(98.8%)
Other expenditure	149 300	130 193	28 897	19.4%	28 301	19.0%	24 352	18.7%	81 551	62.6%	16 999	71.7%	43.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(11 231)	(18 926)	119 303		(26 201)		15 966		109 068		(4 887)		
Transfers recognised - capital	48 504	62 673	-	-	2 213	4.6%	9 643	15.4%	11 856	18.9%	0	-	4 324 165.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	37 273	43 748	119 303		(23 988)		25 609		120 924		(4 887)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	37 273	43 748	119 303		(23 988)		25 609		120 924		(4 887)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	37 273	43 748	119 303		(23 988)		25 609		120 924		(4 887)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	37 273	43 748	119 303		(23 988)		25 609		120 924		(4 887)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	47 359	60 144	2 093	4.4%	9 194	19.4%	5 726	9.5%	17 013	28.3%	13 611	47.1%	(57.9%)
National Government	42 547	48 779	2 015	4.7%	9 001	21.2%	4 915	10.1%	15 931	32.7%	13 426	47.8%	(63.4%)
Provincial Government	-	6 405	-	-	-	-	96	1.5%	96	1.5%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	42 547	55 185	2 015	4.7%	9 001	21.2%	5 012	9.1%	16 027	29.0%	13 426	45.7%	(62.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	(15)	-	(100.0%)
Internally generated funds	4 812	4 959	78	1.6%	193	4.0%	714	14.4%	986	19.9%	200	131.5%	256.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	47 359	60 144	2 093	4.4%	9 194	19.4%	5 726	9.5%	17 013	28.3%	13 611	47.1%	(57.9%)
Governance and Administration	762	936	166	21.8%	193	25.4%	97	10.4%	456	48.8%	-	1.1%	(100.0%)
Executive & Council	112	186	-	-	28	25.4%	38	20.2%	66	35.5%	-	1.3%	(100.0%)
Budget & Treasury Office	650	750	166	25.5%	165	25.4%	60	7.9%	390	52.0%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 006	2 924	126	4.2%	-	-	32	1.1%	157	5.4%	4 182	115.8%	(99.2%)
Community & Social Services	-	50	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 006	1 822	126	4.2%	-	-	32	1.7%	157	8.6%	4 182	115.8%	(99.2%)
Public Safety	-	1 053	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 247	11 904	232	5.5%	6 118	144.1%	3 504	29.4%	9 854	82.8%	(430)	68.4%	(914.2%)
Planning and Development	-	77	-	-	-	-	-	-	-	-	-	-	-
Road Transport	4 247	11 827	232	5.5%	6 118	144.1%	3 504	29.6%	9 854	83.3%	(430)	68.4%	(914.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	39 345	44 379	1 570	4.0%	2 883	7.3%	2 093	4.7%	6 545	14.7%	9 859	37.6%	(78.8%)
Electricity	11 895	16 185	110	.9%	1 616	13.6%	2 335	14.4%	4 061	25.1%	262	23.0%	790.1%
Water	17 761	22 911	-	-	265	1.5%	(417)	(1.8%)	(152)	(.7%)	6 834	64.2%	(106.1%)
Waste Water Management	5 482	3 530	1 460	26.6%	596	10.9%	174	4.9%	2 230	63.2%	2 387	23.3%	(92.7%)
Waste Management	4 206	1 754	-	-	406	9.7%	-	-	406	23.1%	375	65.6%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	627 948	620 689	151 432	24.1%	172 644	27.5%	160 188	25.8%	484 264	78.0%	156 067	80.2%	2.6%
Property rates, penalties and collection charges	71 152	72 605	27 087	38.1%	16 451	23.1%	13 907	19.2%	57 445	79.1%	29 728	81.5%	(53.2%)
Service charges	349 981	348 242	73 623	21.0%	83 726	23.9%	85 138	24.4%	242 487	69.6%	73 573	57.4%	15.7%
Other revenue	49 581	53 115	9 273	18.7%	36 912	74.4%	31 832	59.9%	78 017	146.9%	17 647	231.6%	80.4%
Government - operating	99 807	74 793	28 392	28.4%	21 958	22.0%	18 037	24.1%	68 387	91.4%	20 793	92.9%	(13.3%)
Government - capital	48 504	63 123	10 756	22.2%	11 711	24.1%	8 489	13.4%	30 956	49.0%	11 680	97.6%	(27.3%)
Interest	8 923	8 811	2 301	25.8%	1 887	21.1%	2 785	31.6%	6 972	79.1%	2 647	85.6%	5.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(590 675)	(593 205)	(117 340)	19.9%	(146 343)	24.8%	(136 819)	23.1%	(400 502)	67.5%	(127 677)	70.4%	7.2%
Suppliers and employees	(581 296)	(441 695)	(117 270)	20.2%	(141 994)	24.4%	(136 776)	31.0%	(396 040)	89.7%	(127 455)	59.6%	7.3%
Finance charges	(7 879)	(150 010)	(15)	.2%	(3 948)	50.1%	-	-	(3 963)	2.6%	-	50.6%	-
Transfers and grants	(1 500)	(1 500)	(55)	3.7%	(401)	26.7%	(43)	2.9%	(499)	33.3%	(222)	5 400.7%	(80.7%)
Net Cash from/(used) Operating Activities	37 273	27 484	34 092	91.5%	26 301	70.6%	23 369	85.0%	83 762	304.8%	28 389	(254.6%)	(17.7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(47 359)	(60 144)	(2 093)	4.4%	(9 194)	19.4%	(5 724)	9.5%	(17 011)	28.3%	(6 555)	31.5%	(12.7%)
Capital assets	(47 359)	(60 144)	(2 093)	4.4%	(9 194)	19.4%	(5 724)	9.5%	(17 011)	28.3%	(6 555)	31.5%	(12.7%)
Net Cash from/(used) Investing Activities	(47 359)	(60 144)	(2 093)	4.4%	(9 194)	19.4%	(5 724)	9.5%	(17 011)	28.3%	(6 555)	31.5%	(12.7%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(9 504)	(9 504)	(3 341)	35.2%	(5 460)	57.4%	893	(9.4%)	(7 908)	83.2%	-	-	(100.0%)
Repayment of borrowing	(9 504)	(9 504)	(3 341)	35.2%	(5 460)	57.4%	893	(9.4%)	(7 908)	83.2%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(9 504)	(9 504)	(3 341)	35.2%	(5 460)	57.4%	893	(9.4%)	(7 908)	83.2%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(19 591)	(42 164)	28 658	(146.3%)	11 647	(59.5%)	18 537	(44.0%)	58 843	(139.6%)	21 834	(38.5%)	(15.1%)
Cash/cash equivalents at the year begin:	-	19 764	-	-	28 658	-	40 306	203.9%	-	-	6 901	(1.7%)	484.1%
Cash/cash equivalents at the year end:	(19 591)	(22 400)	28 658	(146.3%)	40 306	(205.7%)	58 843	(262.7%)	58 843	(262.7%)	28 735	(23.9%)	104.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	14 750	37.4%	1 454	3.7%	1 047	2.7%	22 230	56.3%	39 481	32.2%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 547	70.3%	511	2.5%	422	2.0%	5 216	25.2%	20 696	16.9%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 475	26.6%	623	3.7%	456	2.7%	11 268	67.0%	16 821	13.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 476	18.2%	466	3.4%	399	2.9%	10 277	75.5%	13 618	11.1%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 667	14.1%	424	3.6%	363	3.1%	9 392	79.3%	11 847	9.7%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 268	6.3%	408	2.0%	262	1.3%	18 294	90.4%	20 231	16.5%	-	-	-
Total By Income Source	39 182	31.9%	3 886	3.2%	2 948	2.4%	76 677	62.5%	122 693	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	10 996	44.8%	110	.4%	70	.3%	13 376	54.5%	24 551	20.0%	-	-	-
Commercial	8 447	52.3%	377	2.3%	215	1.3%	7 108	44.0%	16 148	13.2%	-	-	-
Households	19 739	24.1%	3 399	4.1%	2 663	3.2%	56 193	68.5%	81 994	66.8%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	39 182	31.9%	3 886	3.2%	2 948	2.4%	76 677	62.5%	122 693	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	67	.5%	-	-	-	-	14 258	99.5%	14 325	18.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	6 725	100.0%	-	-	-	-	-	-	6 725	8.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	32 020	57.2%	123	.2%	1	-	23 832	42.6%	55 976	71.4%
Auditor-General	-	-	-	-	-	-	1 381	100.0%	1 381	1.8%
Other	-	-	-	-	-	-	-	-	-	-
Total	38 813	49.5%	123	.2%	1	-	39 471	50.3%	78 408	100.0%

Contact Details

Municipal Manager	Mr A. Paulse (Acting)	044 203 3004
Financial Manager	Mr F. L'tter	044 203 3003

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BITOU (WC047)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	513 486	513 273	280 446	54.6%	81 229	15.8%	77 409	15.1%	439 084	85.5%	81 891	91.5%	(5.5%)
Property rates	115 510	113 317	113 203	98.0%	(381)	(.3%)	(217)	(.2%)	112 606	99.4%	(474)	99.6%	(54.3%)
Property rates - penalties and collection charges	1 275	1 596	373	29.3%	434	34.0%	376	23.5%	1 183	74.1%	384	126.1%	(2.2%)
Service charges - electricity revenue	129 334	132 549	24 967	19.3%	30 673	23.7%	35 008	26.4%	90 647	68.4%	32 774	75.6%	6.8%
Service charges - water revenue	45 752	50 044	14 062	30.7%	11 284	24.7%	14 401	28.8%	39 747	79.4%	13 604	92.3%	5.9%
Service charges - sanitation revenue	38 805	41 542	51 711	133.3%	(3 689)	(9.5%)	(3 725)	(9.0%)	44 298	106.6%	(101)	169.3%	3 576.3%
Service charges - refuse revenue	25 612	23 379	31 973	124.8%	(2 194)	(8.6%)	(2 185)	(9.3%)	27 594	118.0%	(64)	155.7%	3 325.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 440	1 442	371	25.8%	346	24.0%	344	23.9%	1 061	73.6%	407	78.1%	(15.4%)
Interest earned - external investments	5 828	8 175	1 834	31.5%	1 487	25.5%	3 000	36.7%	6 321	77.3%	1 534	89.5%	95.6%
Interest earned - outstanding debtors	3 163	4 918	1 223	38.7%	1 234	39.0%	1 291	26.3%	3 748	76.2%	1 059	103.7%	21.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	22 016	22 016	68	.3%	2 264	10.3%	2 468	11.2%	4 800	21.8%	2 081	16.2%	18.6%
Licences and permits	6 052	3 043	6	.1%	28	.5%	71	2.3%	105	3.5%	21	119.6%	233.3%
Agency services	1 219	1 268	236	19.3%	370	30.3%	498	39.3%	1 103	87.0%	242	70.9%	106.1%
Transfers recognised - operational	104 230	97 097	36 976	35.5%	35 275	33.8%	22 527	23.2%	94 778	97.6%	27 564	88.5%	(18.3%)
Other own revenue	13 026	12 163	3 442	26.4%	4 098	31.5%	2 807	23.1%	10 346	85.1%	2 651	55.9%	5.9%
Gains on disposal of PPE	223	723	-	-	-	-	745	103.1%	745	103.1%	210	100.1%	254.6%
Operating Expenditure	522 388	538 402	111 052	21.3%	131 819	25.2%	123 302	22.9%	366 173	68.0%	113 013	74.1%	9.1%
Employee related costs	195 309	190 292	45 150	23.1%	50 452	25.8%	45 264	23.8%	140 866	74.0%	39 766	70.9%	13.8%
Remuneration of councillors	5 597	4 810	1 337	23.9%	1 350	24.1%	1 210	25.2%	3 897	81.0%	1 671	80.8%	(27.6%)
Debt impairment	31 999	31 999	-	-	10 000	31.2%	6 385	20.0%	16 385	51.2%	3 052	49.2%	109.2%
Depreciation and asset impairment	22 731	22 731	5 537	24.4%	5 813	25.6%	6 078	26.7%	17 427	76.7%	4 789	71.5%	26.9%
Finance charges	15 318	15 063	280	1.8%	7 531	49.2%	360	2.4%	8 171	54.2%	285	49.3%	26.2%
Bulk purchases	89 994	93 505	34 878	38.8%	21 626	24.0%	30 696	32.8%	87 199	93.3%	21 656	70.6%	41.7%
Other Materials	4 257	4 461	580	13.6%	1 193	28.0%	969	21.7%	2 743	61.5%	890	65.1%	8.9%
Contracted services	22 769	31 724	3 832	16.8%	5 406	23.7%	6 509	20.5%	15 748	49.6%	5 744	62.4%	13.3%
Transfers and grants	3 632	4 232	875	24.1%	2 625	72.3%	-	-	3 500	82.7%	1 148	99.3%	(100.0%)
Other expenditure	130 783	139 585	18 584	14.2%	25 824	19.7%	25 830	18.5%	70 238	50.3%	34 010	93.0%	(24.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(8 902)	(25 129)	169 394		(50 590)		(45 894)		72 910		(31 122)		
Transfers recognised - capital	56 960	75 579	39 951	70.1%	20 267	35.6%	11 575	15.3%	71 793	95.0%	6 619	42.9%	74.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	48 058	50 450	209 345		(30 323)		(34 318)		144 704		(24 503)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	48 058	50 450	209 345		(30 323)		(34 318)		144 704		(24 503)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	48 058	50 450	209 345		(30 323)		(34 318)		144 704		(24 503)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	48 058	50 450	209 345		(30 323)		(34 318)		144 704		(24 503)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	116 064	139 823	40 377	34.8%	24 853	21.4%	21 096	15.1%	86 325	61.7%	10 933	44.1%	92.9%
National Government	23 906	23 906	8 112	33.9%	7 698	32.2%	3 402	14.2%	19 211	80.4%	4 529	62.5%	(24.9%)
Provincial Government	26 059	50 070	21 103	81.0%	10 080	38.7%	6 752	13.5%	37 936	75.8%	1 506	14.1%	348.4%
District Municipality	-	28	-	-	-	-	-	-	-	-	84	52.2%	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	49 965	74 004	29 215	58.5%	17 778	35.6%	10 154	13.7%	57 147	77.2%	6 119	43.7%	65.9%
Borrowing	27 498	28 522	4 346	15.8%	2 469	9.0%	4 201	14.7%	11 015	38.6%	219	49.9%	1 818.5%
Internally generated funds	38 601	37 297	6 596	17.1%	3 972	10.3%	6 741	18.1%	17 309	46.4%	4 502	42.3%	49.7%
Public contributions and donations	-	-	220	-	633	-	-	-	853	-	94	7.1%	(100.0%)
Capital Expenditure Standard Classification	116 064	139 823	40 377	34.8%	24 853	21.4%	21 096	15.1%	86 325	61.7%	10 933	44.1%	92.9%
Governance and Administration	1 879	3 478	233	12.4%	1 133	60.3%	300	8.6%	1 666	47.9%	1 166	17.1%	(74.3%)
Executive & Council	100	910	-	-	-	-	1	.1%	1	.1%	484	19.5%	(99.8%)
Budget & Treasury Office	215	215	-	-	-	-	-	-	-	-	-	1.5%	-
Corporate Services	1 564	2 353	233	14.9%	1 133	72.4%	299	12.7%	1 665	70.7%	682	19.1%	(56.2%)
Community and Public Safety	14 686	29 176	20 347	138.5%	2 425	16.5%	2 025	6.9%	24 796	85.0%	769	40.6%	163.5%
Community & Social Services	2 344	3 275	340	14.5%	279	11.9%	174	5.3%	793	24.2%	416	27.4%	(58.0%)
Sport And Recreation	3 667	3 687	1 240	33.8%	2 108	57.5%	181	4.9%	3 529	95.7%	-	56.6%	(100.0%)
Public Safety	5 620	5 514	-	-	38	.7%	1 670	30.3%	1 708	31.0%	(104)	34.1%	(1 712.1%)
Housing	3 054	16 700	18 766	614.5%	-	-	-	-	18 766	112.4%	457	71.0%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	48 061	55 628	16 989	35.3%	13 639	28.4%	11 960	21.5%	42 588	76.6%	2 528	29.5%	373.1%
Planning and Development	5	5	-	-	-	-	-	-	-	-	5	6.8%	(100.0%)
Road Transport	48 056	55 623	16 989	35.4%	13 639	28.4%	11 960	21.5%	42 588	76.6%	2 523	29.6%	374.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	47 439	47 540	2 808	5.9%	7 411	15.6%	6 811	14.3%	17 030	35.8%	6 448	57.9%	5.6%
Electricity	14 348	14 901	664	4.6%	2 153	15.0%	1 637	11.0%	4 455	29.9%	2 580	54.7%	(36.5%)
Water	14 076	13 699	779	5.5%	2 011	14.3%	2 700	19.7%	5 490	40.1%	2 403	48.5%	12.3%
Waste Water Management	17 265	16 740	1 365	7.9%	1 929	11.2%	2 162	12.9%	5 456	32.6%	1 250	42.2%	73.1%
Waste Management	1 750	2 200	-	-	1 319	75.3%	311	14.1%	1 629	74.1%	215	91.9%	44.8%
Other	4 000	4 000	-	-	245	6.1%	-	-	245	6.1%	23	1.8%	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	534 446	544 115	188 832	35.3%	157 055	29.4%	163 915	30.1%	509 802	93.7%	148 055	92.5%	10.7%
Property rates, penalties and collection charges	109 949	109 167	37 122	33.8%	23 895	21.7%	25 981	23.8%	86 998	79.7%	25 551	84.0%	1.7%
Service charges	225 485	235 139	81 452	36.1%	63 504	28.2%	79 885	34.0%	224 841	95.6%	69 047	98.7%	15.7%
Other revenue	29 015	24 033	20 054	69.1%	6 632	22.9%	6 188	25.7%	32 874	136.8%	5 193	54.7%	19.1%
Government - operating	104 230	87 382	34 125	32.7%	42 723	41.0%	34 764	39.8%	111 612	127.7%	35 394	115.6%	(1.8%)
Government - capital	56 960	75 547	13 000	22.8%	17 689	31.1%	12 806	17.0%	43 495	57.6%	10 317	65.6%	24.1%
Interest	8 807	12 846	3 079	35.0%	2 612	29.7%	4 291	33.4%	9 982	77.7%	2 552	96.2%	68.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(448 744)	(458 599)	(121 193)	27.0%	(120 999)	27.0%	(120 551)	26.3%	(362 744)	79.1%	(95 179)	77.4%	26.7%
Suppliers and employees	(429 795)	(439 304)	(120 038)	27.9%	(110 844)	25.8%	(120 191)	27.4%	(351 073)	79.9%	(93 745)	78.2%	28.2%
Finance charges	(15 318)	(15 063)	(280)	1.8%	(7 531)	49.2%	(360)	2.4%	(8 171)	54.2%	(285)	49.5%	26.2%
Transfers and grants	(3 632)	(4 232)	(875)	24.1%	(2 625)	72.3%	-	-	(3 500)	82.7%	(1 148)	99.3%	(100.0%)
Net Cash from/(used) Operating Activities	85 702	85 515	67 638	78.9%	36 056	42.1%	43 364	50.7%	147 058	172.0%	52 876	196.2%	(18.0%)
Cash Flow from Investing Activities													
Receipts	223	455	(393)	(176.6%)	-	-	-	-	(393)	(86.5%)	(5 182)	74.5%	(100.0%)
Proceeds on disposal of PPE	223	1 223	-	-	-	-	-	-	-	-	-	100.0%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	3	(3)	-	-	-	-	-	(3)	(100.0%)	-	(213.1%)	-
Decrease (increase) in non-current investments	-	(772)	(390)	-	-	-	-	-	(390)	50.5%	(5 182)	-	(100.0%)
Payments	(115 473)	(135 877)	(61 315)	53.1%	(24 711)	21.4%	(24 503)	18.0%	(110 529)	81.3%	(7 599)	42.5%	222.5%
Capital assets	(115 473)	(135 877)	(61 315)	53.1%	(24 711)	21.4%	(24 503)	18.0%	(110 529)	81.3%	(7 599)	42.5%	222.5%
Net Cash from/(used) Investing Activities	(115 251)	(135 423)	(61 708)	53.5%	(24 711)	21.4%	(24 503)	18.1%	(110 922)	81.9%	(12 781)	42.4%	91.7%
Cash Flow from Financing Activities													
Receipts	25 073	25 324	169	.7%	371	1.5%	211	.8%	751	3.0%	86	1.0%	144.0%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	24 998	25 000	-	-	345	1.4%	174	.7%	519	2.1%	-	-	(100.0%)
Increase (decrease) in consumer deposits	75	324	169	227.3%	26	35.0%	36	11.2%	232	71.5%	86	337.8%	(58.0%)
Payments	(17 128)	(17 487)	(148)	.9%	(8 256)	48.2%	(773)	4.4%	(9 176)	52.5%	(142)	44.2%	442.9%
Repayment of borrowing	(17 128)	(17 487)	(148)	.9%	(8 256)	48.2%	(773)	4.4%	(9 176)	52.5%	(142)	44.2%	442.9%
Net Cash from/(used) Financing Activities	7 944	7 837	22	.3%	(7 885)	(99.2%)	(562)	(7.2%)	(8 425)	(107.5%)	(56)	(58.5%)	903.7%
Net Increase/(Decrease) in cash held	(21 604)	(42 071)	5 952	(27.6%)	3 460	(16.0%)	18 298	(43.5%)	27 710	(65.9%)	40 038	(269.1%)	(54.3%)
Cash/cash equivalents at the year begin:	70 849	120 963	120 963	170.7%	126 915	179.1%	130 375	107.8%	120 963	100.0%	133 339	100.0%	(2.2%)
Cash/cash equivalents at the year end:	49 245	78 892	126 915	257.7%	130 375	264.7%	148 673	188.5%	148 673	188.5%	173 377	244.7%	(14.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	4 660	16.2%	1 555	5.4%	1 729	6.0%	20 883	72.4%	28 827	27.4%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 744	56.8%	1 240	7.2%	715	4.2%	5 449	31.8%	17 148	16.3%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 333	27.0%	1 281	5.5%	1 156	4.9%	14 674	62.6%	23 443	22.3%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 405	21.8%	1 024	6.6%	836	5.3%	10 365	66.3%	15 630	14.8%	-	-	-
Receivables from Exchange Transactions - Waste Management	2 067	13.6%	596	3.9%	491	3.2%	12 010	79.2%	15 164	14.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	237	4.7%	367	7.3%	115	2.3%	4 342	85.8%	5 061	4.8%	-	-	-
Total By Income Source	26 446	25.1%	6 063	5.8%	5 042	4.8%	67 723	64.3%	105 274	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	305	21.7%	132	9.4%	147	10.5%	820	58.4%	1 404	1.3%	-	-	-
Commercial	778	31.2%	126	5.0%	105	4.2%	1 486	59.6%	2 494	2.4%	-	-	-
Households	25 363	25.0%	5 805	5.7%	4 791	4.7%	65 417	64.5%	101 376	96.3%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	26 446	25.1%	6 063	5.8%	5 042	4.8%	67 723	64.3%	105 274	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	478	56.5%	75	8.8%	37	4.4%	256	30.3%	847	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	478	56.5%	75	8.8%	37	4.4%	256	30.3%	847	100.0%

Contact Details

Municipal Manager	Mr Thabo Ndlovu	044 501 3172
Financial Manager	Mr M Memani (Acting)	044 533 1400

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KNYSNA (WC048)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	737 237	730 015	355 485	48.2%	91 570	12.4%	93 309	12.8%	540 364	74.0%	104 525	76.0%	(10.7%)
Property rates	188 901	188 901	188 881	100.0%	(951)	(.5%)	(149)	(.1%)	187 781	99.4%	(880)	99.3%	(83.1%)
Property rates - penalties and collection charges	3 225	3 225	607	18.8%	1 114	34.5%	956	29.7%	2 677	83.0%	843	83.1%	13.5%
Service charges - electricity revenue	229 275	229 275	63 389	27.6%	39 584	17.3%	46 349	20.2%	149 322	65.1%	52 827	76.3%	(12.3%)
Service charges - water revenue	67 655	67 655	26 466	39.1%	11 349	16.8%	12 637	18.7%	50 452	74.6%	13 528	88.1%	(6.6%)
Service charges - sanitation revenue	13 249	13 249	13 474	101.7%	35	.3%	265	2.0%	13 775	104.0%	226	102.8%	17.5%
Service charges - refuse revenue	17 824	17 824	18 295	102.6%	(295)	(1.7%)	(34)	(.2%)	17 967	100.8%	(96)	101.1%	(65.2%)
Service charges - other	2 890	2 890	1 096	37.9%	667	23.1%	493	17.0%	2 255	78.0%	532	50.3%	(7.4%)
Rental of facilities and equipment	5 970	5 970	1 084	18.2%	1 325	22.2%	1 354	22.7%	3 763	63.0%	1 216	60.2%	11.4%
Interest earned - external investments	8 171	8 171	1 557	19.1%	1 953	23.9%	1 876	23.0%	5 386	65.9%	1 954	82.5%	(4.0%)
Interest earned - outstanding debtors	3 095	3 095	1 813	58.6%	2 218	71.7%	1 820	58.8%	5 851	189.1%	1 833	138.5%	(.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	90 000	90 000	5 098	5.7%	5 365	6.0%	5 326	5.9%	15 790	17.5%	5 495	17.3%	(3.1%)
Licences and permits	1 399	1 399	463	33.1%	402	28.7%	465	33.2%	1 330	95.0%	492	60.9%	(5.5%)
Agency services	2 596	2 596	688	26.5%	549	21.2%	767	29.5%	2 004	77.2%	694	103.2%	10.5%
Transfers recognised - operational	98 404	90 633	31 164	31.7%	26 959	27.4%	19 733	21.8%	77 856	85.9%	24 378	70.2%	(19.1%)
Other own revenue	4 333	4 333	972	22.4%	982	22.7%	921	21.3%	2 875	66.4%	1 484	81.6%	(37.9%)
Gains on disposal of PPE	250	800	439	175.4%	314	125.5%	528	66.0%	1 280	160.0%	-	.2%	(100.0%)
Operating Expenditure	739 370	730 349	137 471	18.6%	152 463	20.6%	139 142	19.1%	429 076	58.7%	140 325	60.2%	(.8%)
Employee related costs	203 056	196 287	51 082	25.2%	54 056	26.6%	48 008	24.5%	153 145	78.0%	44 328	76.4%	8.3%
Remuneration of councillors	8 288	7 752	1 778	21.4%	1 897	22.9%	1 895	24.4%	5 569	71.8%	1 954	77.6%	(3.0%)
Debt impairment	76 464	76 464	2 810	3.7%	2 810	3.7%	2 812	3.7%	8 433	11.0%	3 335	13.1%	(15.7%)
Depreciation and asset impairment	31 100	29 400	7 778	25.0%	7 773	25.0%	6 497	22.1%	22 048	75.0%	6 475	75.0%	.3%
Finance charges	18 342	18 342	227	1.2%	3 899	21.3%	2 795	15.2%	6 921	37.7%	4 563	41.9%	(38.8%)
Bulk purchases	157 138	157 138	39 968	25.4%	34 263	21.8%	34 336	21.9%	108 567	69.1%	31 984	68.1%	7.4%
Other Materials	28 203	28 310	2 856	10.1%	5 614	19.9%	6 825	24.1%	15 295	54.0%	6 981	61.9%	(2.2%)
Contracted services	24 636	28 570	2 837	11.5%	7 220	29.3%	7 852	27.5%	17 910	62.7%	4 895	66.9%	60.4%
Transfers and grants	6 225	6 025	2 207	35.5%	1 893	30.4%	1 586	26.3%	5 685	94.4%	2 501	89.2%	(36.6%)
Other expenditure	185 919	182 062	25 929	13.9%	33 037	17.8%	26 537	14.6%	85 503	47.0%	33 309	52.1%	(20.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 133)	(334)	218 014		(60 893)		(45 833)		111 288		(35 800)		
Transfers recognised - capital	90 620	78 637	23 014	25.4%	22 527	24.9%	7 134	9.1%	52 674	67.0%	10 238	86.7%	(30.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	88 487	78 303	241 028		(38 366)		(38 699)		163 962		(25 562)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	88 487	78 303	241 028		(38 366)		(38 699)		163 962		(25 562)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	88 487	78 303	241 028		(38 366)		(38 699)		163 962		(25 562)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	88 487	78 303	241 028		(38 366)		(38 699)		163 962		(25 562)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	175 573	145 497	25 675	14.6%	30 236	17.2%	12 927	8.9%	68 837	47.3%	14 801	60.9%	(12.7%)
National Government	31 313	29 823	1 270	4.1%	4 425	14.1%	4 702	15.8%	10 397	34.9%	3 701	64.3%	27.1%
Provincial Government	59 307	48 854	22 221	37.5%	14 274	24.1%	2 975	6.1%	39 470	80.8%	6 877	114.2%	(56.7%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	90 620	78 677	23 491	25.9%	18 700	20.6%	7 677	9.8%	49 867	63.4%	10 577	88.0%	(27.4%)
Borrowing	25 173	25 173	654	2.6%	4 998	19.9%	973	3.9%	6 626	26.3%	1 513	30.7%	(35.7%)
Internally generated funds	59 780	41 647	1 530	2.6%	6 538	10.9%	4 277	10.3%	12 344	29.6%	2 711	43.4%	57.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	175 573	145 497	25 675	14.6%	30 236	17.2%	12 927	8.9%	68 837	47.3%	14 801	60.9%	(12.7%)
Governance and Administration	14 384	12 209	924	6.4%	2 540	17.7%	695	5.7%	4 159	34.1%	1 021	32.9%	(31.9%)
Executive & Council	4 420	7 791	174	3.9%	2 261	51.1%	575	7.4%	3 010	38.6%	291	8.9%	97.7%
Budget & Treasury Office	120	915	1	.9%	2	1.5%	1	.2%	4	.5%	92	68.5%	(98.4%)
Corporate Services	9 844	3 503	749	7.6%	278	2.8%	119	3.4%	1 145	32.7%	638	116.7%	(81.4%)
Community and Public Safety	75 069	63 213	22 547	30.0%	16 875	22.5%	3 826	6.1%	43 248	68.4%	4 795	90.3%	(20.2%)
Community & Social Services	14 226	9 147	47	.3%	1 426	10.0%	1 208	13.2%	2 680	29.3%	452	50.9%	167.1%
Sport And Recreation	1 290	3 139	279	21.7%	1 277	99.0%	32	1.0%	1 588	50.6%	118	14.2%	(72.8%)
Public Safety	2 200	1 927	-	-	-	-	-	-	-	-	6	98.4%	(100.0%)
Housing	57 353	49 000	22 221	38.7%	14 172	24.7%	2 586	5.3%	38 979	79.5%	4 218	115.5%	(38.7%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 578	5 220	424	4.9%	474	5.5%	373	7.2%	1 271	24.4%	3 065	76.2%	(87.8%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	8 578	5 220	424	4.9%	474	5.5%	373	7.2%	1 271	24.4%	3 065	78.0%	(87.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	77 543	64 855	1 781	2.3%	10 346	13.3%	8 032	12.4%	20 159	31.1%	5 921	49.4%	35.7%
Electricity	20 955	8 549	167	.8%	1 305	6.2%	3 050	35.7%	4 523	52.9%	1 042	54.6%	192.8%
Water	32 745	27 876	1 190	3.6%	2 530	7.7%	2 443	8.8%	6 162	22.1%	2 215	38.6%	10.3%
Waste Water Management	21 452	26 481	424	2.0%	5 700	26.6%	2 387	9.0%	8 511	32.1%	2 274	54.5%	4.9%
Waste Management	2 390	1 950	-	-	811	33.9%	152	7.8%	963	49.4%	389	70.7%	(60.8%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	738 002	738 002	241 353	32.7%	188 272	25.5%	181 651	24.6%	611 276	82.8%	174 697	92.6%	4.0%
Property rates, penalties and collection charges	182 520	182 520	69 068	37.8%	42 669	23.4%	31 445	17.2%	143 181	78.4%	28 556	74.8%	10.1%
Service charges	314 348	314 348	74 494	23.7%	63 698	20.3%	66 732	21.2%	204 923	65.2%	64 585	69.5%	3.3%
Other revenue	41 000	41 000	47 230	115.2%	36 570	89.2%	38 398	93.7%	122 199	298.0%	36 273	446.9%	5.9%
Government - operating	98 404	98 404	41 269	41.9%	29 538	30.0%	30 913	31.4%	101 720	103.4%	33 125	91.3%	(6.7%)
Government - capital	90 620	90 620	8 196	9.0%	14 358	15.8%	12 287	13.6%	34 841	38.4%	10 203	84.3%	20.4%
Interest	11 110	11 110	1 097	9.9%	1 439	13.0%	1 876	16.9%	4 412	39.7%	1 954	47.6%	(4.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(615 093)	(615 093)	(186 032)	30.2%	(167 237)	27.2%	(133 683)	21.7%	(486 952)	79.2%	(139 557)	81.5%	(4.2%)
Suppliers and employees	(590 526)	(590 526)	(182 116)	30.8%	(162 118)	27.5%	(129 320)	21.9%	(473 554)	80.2%	(134 654)	81.7%	(4.0%)
Finance charges	(18 342)	(18 342)	(1 714)	9.3%	(3 292)	17.9%	(2 795)	15.2%	(7 801)	42.5%	(2 439)	64.1%	14.6%
Transfers and grants	(6 225)	(6 225)	(2 202)	35.4%	(1 827)	29.3%	(1 569)	25.2%	(5 597)	89.9%	(2 465)	97.9%	(36.3%)
Net Cash from/(used) Operating Activities	122 909	122 909	55 321	45.0%	21 034	17.1%	47 968	39.0%	124 323	101.2%	35 139	168.6%	36.5%
Cash Flow from Investing Activities													
Receipts	27 283	27 283	920	3.4%	469	1.7%	743	2.7%	2 132	7.8%	167	(34.7%)	344.6%
Proceeds on disposal of PPE	250	250	439	175.4%	314	125.5%	528	211.1%	1 280	512.0%	-	-	(100.0%)
Decrease in non-current debtors	-	-	482	-	156	-	215	-	852	-	167	-	28.6%
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	27 033	27 033	-	-	-	-	-	-	-	-	-	-	-
Payments	(175 573)	(175 573)	(25 612)	14.6%	(30 336)	17.3%	(12 475)	7.1%	(68 423)	39.0%	(15 546)	62.1%	(19.8%)
Capital assets	(175 573)	(175 573)	(25 612)	14.6%	(30 336)	17.3%	(12 475)	7.1%	(68 423)	39.0%	(15 546)	62.1%	(19.8%)
Net Cash from/(used) Investing Activities	(148 291)	(148 291)	(24 691)	16.7%	(29 867)	20.1%	(11 732)	7.9%	(66 290)	44.7%	(15 379)	60.1%	(23.7%)
Cash Flow from Financing Activities													
Receipts	26 735	26 735	296	1.1%	3 951	14.8%	7 983	29.9%	12 231	45.7%	(1 209)	7.4%	(760.6%)
Short term loans	-	-	-	-	3 799	-	(3 613)	-	186	-	(1 357)	-	166.3%
Borrowing long term/refinancing	25 173	25 173	142	.6%	43	.2%	11 462	45.5%	11 647	46.3%	-	5.5%	(100.0%)
Increase (decrease) in consumer deposits	1 562	1 562	154	9.9%	109	7.0%	134	8.6%	398	25.5%	148	108.6%	(9.1%)
Payments	(14 158)	(14 158)	(2 466)	17.4%	(2 847)	20.1%	(2 646)	18.7%	(7 958)	56.2%	(1 670)	38.8%	58.5%
Repayment of borrowing	(14 158)	(14 158)	(2 466)	17.4%	(2 847)	20.1%	(2 646)	18.7%	(7 958)	56.2%	(1 670)	38.8%	58.5%
Net Cash from/(used) Financing Activities	12 577	12 577	(2 170)	(17.3%)	1 104	8.8%	5 338	42.4%	4 272	34.0%	(2 878)	(203.5%)	(285.5%)
Net Increase/(Decrease) in cash held	(12 805)	(12 805)	28 460	(222.3%)	(7 728)	60.4%	41 573	(324.7%)	62 305	(486.6%)	16 883	(273.1%)	146.3%
Cash/cash equivalents at the year begin:	45 516	45 516	75 567	166.0%	104 026	228.5%	96 298	211.6%	75 567	166.0%	111 182	100.0%	(13.4%)
Cash/cash equivalents at the year end:	32 712	32 712	104 026	318.0%	96 298	294.4%	137 871	421.5%	137 871	421.5%	128 064	352.8%	7.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	7 013	17.4%	1 763	4.4%	998	2.5%	30 592	75.8%	40 366	23.8%	1 927	4.8%	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 102	65.8%	1 026	4.2%	612	2.5%	6 721	27.5%	24 461	14.4%	45	.2%	-
Receivables from Non-exchange Transactions - Property Rates	10 928	23.0%	1 031	2.2%	653	1.4%	34 956	73.5%	47 569	28.0%	475	1.0%	-
Receivables from Exchange Transactions - Waste Water Management	887	6.2%	220	1.6%	155	1.1%	12 961	91.1%	14 223	8.4%	352	2.5%	-
Receivables from Exchange Transactions - Waste Management	1 270	8.1%	259	1.7%	176	1.1%	13 975	89.1%	15 681	9.2%	478	3.0%	-
Receivables from Exchange Transactions - Property Rental Debtors	576	8.0%	180	2.5%	175	2.4%	6 260	87.1%	7 190	4.2%	32	.4%	-
Interest on Arrear Debtor Accounts	1 993	9.2%	927	4.3%	901	4.2%	17 854	82.4%	21 675	12.8%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 615)	437.0%	132	(10.3%)	256	(19.9%)	3 943	(306.8%)	(1 285)	(.8%)	-	-	-
Total By Income Source	33 153	19.5%	5 538	3.3%	3 925	2.3%	127 263	74.9%	169 879	100.0%	3 308	1.9%	-
Debtors Age Analysis By Customer Group													
Organs of State	1 009	18.7%	91	1.7%	55	1.0%	4 240	78.6%	5 395	3.2%	-	-	-
Commercial	11 731	33.8%	967	2.8%	763	2.2%	21 220	61.2%	34 682	20.4%	-	-	-
Households	18 907	15.6%	4 244	3.5%	2 980	2.5%	94 737	78.4%	120 867	71.1%	3 308	2.7%	-
Other	1 506	16.9%	235	2.6%	128	1.4%	7 066	79.1%	8 935	5.3%	-	-	-
Total By Customer Group	33 153	19.5%	5 538	3.3%	3 925	2.3%	127 263	74.9%	169 879	100.0%	3 308	1.9%	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	83	100.0%	-	-	-	-	-	-	83	2.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 242	100.0%	-	-	-	-	-	-	3 242	97.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3 325	100.0%	-	-	-	-	-	-	3 325	100.0%

Contact Details

Municipal Manager	Mr Johnny Douglas (acting)	044 302 6590
Financial Manager	Mr Mbulelo Memani	044 302 6463

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: EDEN (DC4)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	314 908	314 908	70 544	22.4%	45 114	14.3%	46 355	14.7%	162 013	51.4%	45 378	59.2%	2.2%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 424	1 424	530	37.2%	307	21.6%	390	27.4%	1 228	86.2%	140	72.9%	178.6%
Interest earned - external investments	7 974	7 974	3 896	48.9%	2 139	26.8%	3 631	45.5%	9 666	121.2%	2 740	63.5%	32.5%
Interest earned - outstanding debtors	799	799	309	38.6%	316	39.6%	282	35.3%	907	113.4%	275	93.4%	2.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	155	155	-	-	-	-	-	-	-	-	-	-	-
Agency services	14 500	14 500	2 408	16.6%	4 816	33.2%	2 830	19.5%	10 055	69.3%	3 501	74.8%	(19.2%)
Transfers recognised - operational	146 708	146 708	62 005	42.3%	33 857	23.1%	35 944	24.5%	131 806	89.8%	34 726	112.6%	3.5%
Other own revenue	143 348	143 348	1 397	1.0%	3 678	2.6%	3 277	2.3%	8 352	5.8%	3 995	7.6%	(18.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	309 475	309 475	32 267	10.4%	42 786	13.8%	50 550	16.3%	125 603	40.6%	46 652	35.7%	8.4%
Employee related costs	105 720	105 720	24 273	23.0%	28 374	26.8%	24 293	23.0%	76 941	72.8%	22 277	71.4%	9.1%
Remuneration of councillors	8 448	8 448	1 575	18.6%	1 992	23.6%	1 954	23.1%	5 521	65.3%	2 094	71.4%	(6.7%)
Debt impairment	1 060	1 060	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 087	4 087	733	17.9%	494	12.1%	733	17.9%	1 960	48.0%	809	59.0%	(9.5%)
Finance charges	-	-	-	-	-	-	-	-	-	-	9	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	11 214	11 214	1 876	16.7%	4 549	40.6%	4 044	36.1%	10 469	93.4%	1 945	26.3%	107.9%
Transfers and grants	-	-	(0)	-	-	-	-	-	(0)	-	14 403	-	(100.0%)
Other expenditure	178 946	178 946	3 811	2.1%	7 376	4.1%	19 526	10.9%	30 712	17.2%	5 116	8.6%	281.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 433	5 433	38 277		2 328		(4 195)		36 411		(1 274)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	5 433	5 433	38 277		2 328		(4 195)		36 411		(1 274)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	5 433	5 433	38 277		2 328		(4 195)		36 411		(1 274)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	5 433	5 433	38 277		2 328		(4 195)		36 411		(1 274)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5 433	5 433	38 277		2 328		(4 195)		36 411		(1 274)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	5 415	5 415	99	1.8%	553	10.2%	135	2.5%	788	14.5%	375	9.1%	(63.9%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 415	5 415	99	1.8%	553	10.2%	113	2.1%	765	14.1%	375	9.1%	(69.9%)
Public contributions and donations	-	-	-	-	-	-	23	-	23	-	-	-	(100.0%)
Capital Expenditure Standard Classification	5 415	5 415	99	1.8%	553	10.2%	135	2.5%	788	14.5%	375	9.1%	(63.9%)
Governance and Administration	2 095	2 095	27	1.3%	9	.4%	93	4.5%	129	6.2%	164	4.4%	(43.0%)
Executive & Council	1 690	1 690	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	15	-	-	-	12	-	26	-	-	-	(100.0%)
Corporate Services	405	405	12	3.1%	9	2.2%	82	20.2%	103	25.5%	164	19.8%	(50.0%)
Community and Public Safety	2 840	2 840	35	1.2%	192	6.8%	42	1.5%	269	9.5%	204	26.7%	(79.4%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 870	1 870	20	1.1%	158	8.5%	13	.7%	191	10.2%	(1)	14.8%	(1 441.6%)
Public Safety	970	970	13	1.4%	15	1.5%	1	.1%	29	3.0%	200	37.7%	(99.5%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	2	-	19	-	28	-	48	-	5	4.7%	462.5%
Economic and Environmental Services	480	480	37	7.8%	352	73.3%	-	-	389	81.1%	7	1.4%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	480	480	37	7.8%	352	73.3%	-	-	389	81.1%	7	1.4%	(100.0%)
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	314 908	314 908	70 544	22.4%	45 114	14.3%	46 355	14.7%	162 013	51.4%	45 378	59.2%	2.2%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	159 427	159 427	4 335	2.7%	8 802	5.5%	6 498	4.1%	19 634	12.3%	7 637	13.6%	(14.9%)
Government - operating	146 708	146 708	62 005	42.3%	33 857	23.1%	35 944	24.5%	131 806	89.8%	34 726	113.3%	3.5%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	8 773	8 773	4 204	47.9%	2 455	28.0%	3 913	44.6%	10 573	120.5%	3 015	65.5%	29.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(309 476)	(309 476)	(32 298)	10.4%	(42 541)	13.7%	(50 517)	16.3%	(125 356)	40.5%	(52 436)	189.6%	(3.7%)
Suppliers and employees	(309 476)	(309 476)	(32 298)	10.4%	(42 541)	13.7%	(50 517)	16.3%	(125 356)	40.5%	(38 024)	184.5%	32.9%
Finance charges	-	-	-	-	-	-	-	-	-	-	(9)	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	(14 403)	-	(100.0%)
Net Cash from/(used) Operating Activities	5 432	5 432	38 246	704.1%	2 573	47.4%	(4 162)	(76.6%)	36 657	674.8%	(7 058)	4 714.4%	(41.0%)
Cash Flow from Investing Activities													
Receipts	-	-	(3 763)	-	(173 560)	-	168 521	-	(8 802)	-	10 801	-	1 460.2%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(3 763)	-	(173 560)	-	168 521	-	(8 802)	-	10 801	-	1 460.2%
Payments	(5 415)	(5 415)	(99)	1.8%	(553)	10.2%	(135)	2.5%	(788)	14.5%	(375)	9.1%	(63.9%)
Capital assets	(5 415)	(5 415)	(99)	1.8%	(553)	10.2%	(135)	2.5%	(788)	14.5%	(375)	9.1%	(63.9%)
Net Cash from/(used) Investing Activities	(5 415)	(5 415)	(3 862)	71.3%	(174 113)	3 215.1%	168 386	(3 109.3%)	(9 590)	177.1%	10 426	(6 151.5%)	1 515.0%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	17	17	34 384	208 324.3%	(171 540)	(1 039 321.1%)	164 223	994 991.2%	27 067	163 994.4%	3 368	250.0%	4 775.5%
Cash/cash equivalents at the year begin:	148 539	148 539	148 557	100.0%	182 941	123.2%	11 401	7.7%	148 557	100.0%	59 497	69.8%	(80.8%)
Cash/cash equivalents at the year end:	148 556	148 556	182 941	123.1%	11 401	7.7%	175 624	118.2%	175 624	118.2%	62 865	47.5%	179.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	110	4.6%	161	6.8%	66	2.8%	2 041	85.8%	2 378	15.2%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	91	.7%	729	5.5%	211	1.6%	12 188	92.2%	13 219	84.8%	-	-	-
Total By Income Source	201	1.3%	890	5.7%	277	1.8%	14 229	91.2%	15 598	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	96	1.9%	773	15.3%	226	4.5%	3 945	78.3%	5 041	32.3%	-	-	-
Other	105	1.0%	117	1.1%	51	.5%	10 284	97.4%	10 557	67.7%	-	-	-
Total By Customer Group	201	1.3%	890	5.7%	277	1.8%	14 229	91.2%	15 598	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 404	100.0%	-	-	-	-	-	-	1 404	52.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 287	100.0%	-	-	-	-	-	-	1 287	47.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 691	100.0%	-	-	-	-	-	-	2 691	100.0%

Contact Details

Municipal Manager	Mr Monde Stratu	044 803 1315
Financial Manager	Ms Louise Hoek	044 803 1449

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LAINGSBURG (WC051)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	78 695	79 257	26 558	33.7%	13 954	17.7%	15 267	19.3%	55 779	70.4%	12 482	81.7%	22.3%
Property rates	3 870	3 281	3 480	89.9%	14	.4%	(236)	(7.2%)	3 257	99.3%	15	88.3%	(1 690.7%)
Property rates - penalties and collection charges	134	220	73	54.7%	102	76.4%	90	41.0%	266	120.9%	78	168.3%	15.6%
Service charges - electricity revenue	11 367	11 204	3 232	28.4%	2 787	24.5%	3 069	27.4%	9 088	81.1%	2 936	89.4%	4.5%
Service charges - water revenue	2 746	1 143	166	6.1%	266	9.7%	(97)	(8.5%)	335	29.3%	372	44.3%	(126.2%)
Service charges - sanitation revenue	2 117	2 302	623	29.4%	625	29.5%	(48)	(2.1%)	1 200	52.1%	517	69.1%	(109.3%)
Service charges - refuse revenue	1 948	1 490	344	17.7%	389	20.0%	328	22.0%	1 061	71.3%	316	73.4%	3.9%
Service charges - other	341	52	15	4.4%	12	3.4%	51	98.0%	78	149.3%	8	96.4%	570.3%
Rental of facilities and equipment	812	1 078	257	31.7%	311	38.3%	230	21.3%	798	74.0%	234	82.6%	(1.7%)
Interest earned - external investments	906	833	245	27.1%	167	18.4%	134	16.1%	546	65.6%	329	102.4%	(59.2%)
Interest earned - outstanding debtors	213	10	(77)	(36.3%)	67	31.4%	(12)	(118.8%)	(22)	(224.6%)	63	90.1%	(118.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	36 737	35 823	12 244	33.3%	6 123	16.7%	9 184	25.6%	27 550	76.9%	3 667	75.0%	150.5%
Licences and permits	273	298	283	103.6%	229	83.8%	285	95.7%	797	267.2%	300	313.9%	(4.9%)
Agency services	107	107	27	25.6%	27	25.7%	35	32.9%	90	84.2%	45	94.7%	(22.7%)
Transfers recognised - operational	16 793	20 806	5 544	33.0%	2 819	16.8%	2 228	10.7%	10 591	50.9%	3 545	87.6%	(37.1%)
Other own revenue	331	609	102	30.8%	17	5.0%	26	4.3%	145	23.8%	57	41.1%	(54.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	95 598	97 123	19 293	20.2%	17 790	18.6%	22 805	23.5%	59 889	61.7%	18 672	65.8%	22.1%
Employee related costs	20 664	20 543	4 781	23.1%	4 546	22.0%	4 682	22.8%	14 009	68.2%	3 389	69.1%	38.2%
Remuneration of councillors	2 619	2 619	647	24.7%	602	23.0%	604	23.1%	1 853	70.8%	601	65.8%	.6%
Debt impairment	25 424	25 251	8 400	33.0%	4 200	16.5%	6 300	24.9%	18 900	74.8%	5 368	74.3%	17.4%
Depreciation and asset impairment	8 904	12 473	55	.6%	-	-	5 360	43.0%	5 415	43.4%	1 837	60.0%	191.8%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	8 713	7 500	1 882	21.6%	2 225	25.5%	1 600	21.3%	5 707	76.1%	1 236	65.0%	29.4%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	7 765	7 765	504	6.5%	1 121	14.4%	848	10.9%	2 473	31.8%	506	49.3%	67.6%
Transfers and grants	4 559	4 619	647	14.2%	643	14.1%	622	13.5%	1 912	41.4%	1 029	37.3%	(39.5%)
Other expenditure	16 950	16 355	2 378	14.0%	4 453	26.3%	2 789	17.1%	9 619	58.8%	4 708	70.3%	(40.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(16 903)	(17 867)	7 265		(3 836)		(7 539)		(4 109)		(6 191)		
Transfers recognised - capital	8 159	10 680	-	-	4 809	58.9%	296	2.8%	5 105	47.8%	14 606	65.1%	(98.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(8 744)	(7 187)	7 265		974		(7 243)		996		8 415		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(8 744)	(7 187)	7 265		974		(7 243)		996		8 415		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(8 744)	(7 187)	7 265		974		(7 243)		996		8 415		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(8 744)	(7 187)	7 265		974		(7 243)		996		8 415		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	14 703	11 724	1 862	12.7%	3 027	20.6%	419	3.6%	5 308	45.3%	10 674	52.5%	(96.1%)
National Government	13 160	10 181	1 834	13.9%	2 999	22.8%	273	2.7%	5 105	50.1%	10 641	53.8%	(97.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	13 160	10 181	1 834	13.9%	2 999	22.8%	273	2.7%	5 105	50.1%	10 641	53.8%	(97.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 543	1 543	29	1.9%	27	1.8%	147	9.5%	203	13.2%	33	25.3%	346.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	14 703	11 724	1 862	12.7%	3 027	20.6%	419	3.6%	5 308	45.3%	10 674	52.5%	(96.1%)
Governance and Administration	583	583	6	1.0%	19	3.3%	120	20.6%	145	24.9%	-	2.9%	(100.0%)
Executive & Council	-	-	4	-	15	-	-	-	19	-	-	-	-
Budget & Treasury Office	40	40	-	-	4	11.2%	-	-	4	11.2%	-	4.2%	-
Corporate Services	543	543	2	.3%	-	-	120	22.1%	122	22.4%	-	1.1%	(100.0%)
Community and Public Safety	2 169	2 281	121	5.6%	2 099	96.7%	38	1.7%	2 258	99.0%	9 215	65.9%	(99.6%)
Community & Social Services	1 580	1 303	26	1.7%	833	52.7%	38	2.9%	897	68.8%	121	15.9%	(68.6%)
Sport And Recreation	429	538	95	22.1%	-	-	-	-	95	17.7%	222	38.2%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	11	35.5%	(100.0%)
Housing	160	160	-	-	1 266	790.9%	-	-	1 266	790.9%	8 860	70.5%	(100.0%)
Health	-	280	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	430	2 148	351	81.6%	451	104.9%	67	3.1%	869	40.5%	(17)	35.8%	(496.5%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	430	2 148	351	81.6%	451	104.9%	67	3.1%	869	40.5%	(17)	35.8%	(496.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	11 521	6 712	1 384	12.0%	458	4.0%	195	2.9%	2 036	30.3%	1 476	33.5%	(86.8%)
Electricity	2 000	2 000	1 382	69.1%	429	21.5%	58	2.9%	1 869	93.4%	1 356	32.9%	(95.7%)
Water	6 371	4 562	2	-	3	-	110	2.4%	114	2.5%	108	31.5%	1.6%
Waste Water Management	3 150	150	1	-	26	.8%	27	17.8%	53	35.7%	13	47.6%	109.2%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	59 733	59 733	19 763	33.1%	14 728	24.7%	12 793	21.4%	47 284	79.2%	22 730	153.5%	(43.7%)
Property rates, penalties and collection charges	3 604	3 604	1 557	43.2%	529	14.7%	239	6.6%	2 324	64.5%	343	83.5%	(30.4%)
Service charges	17 002	17 002	3 997	23.5%	4 648	27.3%	4 094	24.1%	12 739	74.9%	3 755	70.7%	9.0%
Other revenue	13 055	13 055	3 504	26.8%	8 801	67.4%	(1 564)	(12.0%)	10 742	82.3%	12 386	604.9%	(112.6%)
Government - operating	16 793	16 793	7 521	44.8%	579	3.4%	4 821	28.7%	12 921	76.9%	3 333	124.9%	44.6%
Government - capital	8 159	8 159	3 141	38.5%	-	-	5 174	63.4%	8 315	101.9%	2 609	114.2%	98.3%
Interest	1 120	1 120	44	3.9%	172	15.3%	29	2.6%	244	21.8%	304	119.5%	(90.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(56 490)	(56 490)	(13 084)	23.2%	(15 012)	26.6%	(11 826)	20.9%	(39 922)	70.7%	(12 944)	117.4%	(8.6%)
Suppliers and employees	(55 858)	(30 224)	(13 062)	23.4%	(15 078)	27.0%	(11 914)	39.4%	(40 054)	132.5%	(12 399)	117.7%	(3.9%)
Finance charges	(4)	(8 712)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(628)	(17 554)	(22)	3.4%	66	(10.5%)	87	(.5%)	131	(.7%)	(545)	98.2%	(116.0%)
Net Cash from/(used) Operating Activities	3 243	3 243	6 680	206.0%	(284)	(8.8%)	966	29.8%	7 362	227.0%	9 786	259.9%	(90.1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(14 703)	(14 703)	(1 862)	12.7%	(3 027)	20.6%	(419)	2.9%	(5 308)	36.1%	(10 674)	165.0%	(96.1%)
Capital assets	(14 703)	(14 703)	(1 862)	12.7%	(3 027)	20.6%	(419)	2.9%	(5 308)	36.1%	(10 674)	165.0%	(96.1%)
Net Cash from/(used) Investing Activities	(14 703)	(14 703)	(1 862)	12.7%	(3 027)	20.6%	(419)	2.9%	(5 308)	36.1%	(10 674)	165.0%	(96.1%)
Cash Flow from Financing Activities													
Receipts	24	24	8	34.1%	48	201.8%	29	119.2%	85	355.1%	40	-	(28.2%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	24	24	8	34.1%	48	201.8%	29	119.2%	85	355.1%	40	-	(28.2%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	24	24	8	34.1%	48	201.8%	29	119.2%	85	355.1%	40	-	(28.2%)
Net Increase/(Decrease) in cash held	(11 436)	(11 436)	4 825	(42.2%)	(3 262)	28.5%	575	(5.0%)	2 139	(18.7%)	(849)	1 094.7%	(167.8%)
Cash/cash equivalents at the year begin:	15 193	15 193	9 964	65.6%	14 790	97.3%	11 528	75.9%	9 964	65.6%	30 166	100.0%	(61.8%)
Cash/cash equivalents at the year end:	3 757	3 757	14 790	393.6%	11 528	306.8%	12 103	322.1%	12 103	322.1%	29 317	182.2%	(58.7%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	123	21.9%	25	4.4%	65	11.5%	349	62.1%	561	9.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	223	41.6%	34	6.3%	39	7.2%	241	44.9%	537	9.0%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	160	6.1%	18	.7%	93	3.5%	2 350	89.7%	2 622	44.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	139	22.1%	24	3.9%	65	10.3%	402	63.7%	631	10.6%	-	-	-
Receivables from Exchange Transactions - Waste Management	114	34.0%	21	6.2%	45	13.3%	156	46.6%	336	5.7%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(51)	(11.2%)	16	3.5%	120	26.5%	368	81.2%	453	7.6%	-	-	-
Interest on Arrear Debtor Accounts	-	-	724	100.0%	-	-	-	-	724	12.2%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	32	42.1%	0	.2%	(286)	(381.2%)	330	438.8%	75	1.3%	-	-	-
Total By Income Source	741	12.5%	862	14.5%	139	2.3%	4 196	70.7%	5 938	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(632)	(138.2%)	121	26.5%	32	7.0%	936	204.7%	457	7.7%	-	-	-
Commercial	891	79.8%	41	3.7%	18	1.6%	167	14.9%	1 116	18.8%	-	-	-
Households	541	13.0%	661	15.9%	86	2.1%	2 865	69.0%	4 153	69.9%	-	-	-
Other	(59)	(27.9%)	38	18.1%	3	1.6%	229	108.2%	211	3.6%	-	-	-
Total By Customer Group	741	12.5%	862	14.5%	139	2.3%	4 196	70.7%	5 938	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3	100.0%	-	-	-	-	-	-	3	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3	100.0%	-	-	-	-	-	-	3	100.0%

Contact Details

Municipal Manager	Mr PA Williams(Pietie)	023 551 1019
Financial Manager	Mrs A S Groenewald (Alida)	023 551 1019

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: PRINCE ALBERT (WC052)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	65 082	51 630	20 028	30.8%	14 038	21.6%	20 645	40.0%	54 710	106.0%	8 229	43.5%	150.9%
Property rates	2 913	2 913	1 297	44.5%	536	18.4%	536	18.4%	2 369	81.3%	340	76.2%	57.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	13 159	13 171	3 403	25.9%	3 163	24.0%	3 398	25.8%	9 964	75.6%	2 032	64.9%	67.2%
Service charges - water revenue	3 439	3 439	839	24.4%	965	28.1%	1 098	31.9%	2 901	84.4%	744	67.0%	47.5%
Service charges - sanitation revenue	2 116	2 116	645	30.5%	632	29.9%	665	31.4%	1 941	91.8%	292	67.8%	127.5%
Service charges - refuse revenue	1 269	1 269	384	30.3%	367	28.9%	363	28.6%	1 114	87.8%	175	70.5%	107.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	399	270	120	30.2%	90	22.6%	97	35.9%	307	113.7%	54	63.6%	79.9%
Interest earned - external investments	715	715	588	82.2%	362	50.7%	808	113.0%	1 758	245.8%	270	71.5%	198.7%
Interest earned - outstanding debtors	920	920	267	29.1%	66	7.2%	80	8.7%	414	45.0%	166	61.2%	(52.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 013	4 013	1 722	42.9%	3 595	89.6%	4 749	118.4%	10 066	250.9%	733	68.3%	548.2%
Licences and permits	700	700	49	7.0%	42	6.0%	61	8.7%	152	21.7%	229	383.9%	(73.6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	30 581	18 033	10 118	33.1%	3 847	12.6%	7 619	42.2%	21 584	119.7%	2 995	29.6%	154.4%
Other own revenue	4 859	4 072	596	12.3%	373	7.7%	1 173	28.8%	2 141	52.6%	157	8.6%	648.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	41	-	(100.0%)
Operating Expenditure	64 590	54 297	12 190	18.9%	14 398	22.3%	20 975	38.6%	47 562	87.6%	6 677	50.7%	214.2%
Employee related costs	15 645	16 760	2 887	18.5%	4 051	25.9%	2 949	17.6%	9 887	59.0%	2 047	60.1%	44.1%
Remuneration of councillors	2 865	2 750	640	22.3%	648	22.6%	648	23.6%	1 936	70.4%	402	54.5%	61.4%
Debt impairment	5 100	4 950	650	12.7%	871	17.1%	557	11.2%	2 077	42.0%	380	28.5%	46.3%
Depreciation and asset impairment	2 080	2 130	520	25.0%	520	25.0%	776	36.5%	1 816	85.3%	316	66.7%	145.8%
Finance charges	450	-	24	5.4%	-	-	-	-	24	-	-	-	-
Bulk purchases	9 575	9 555	2 074	21.7%	1 578	16.5%	1 737	18.2%	5 389	56.4%	1 110	54.5%	56.5%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	370	370	25	6.6%	15	4.1%	6	1.5%	45	12.3%	-	7.7%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	28 505	17 782	5 370	18.8%	6 713	23.6%	14 302	80.4%	26 386	148.4%	2 422	51.5%	490.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	492	(2 667)	7 838		(360)		(330)		7 148		1 552		
Transfers recognised - capital	8 212	-	1 552	18.9%	1 137	13.9%	753	-	3 443	-	437	20.4%	72.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 704	(2 667)	9 390		777		423		10 591		1 989		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	8 704	(2 667)	9 390		777		423		10 591		1 989		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 704	(2 667)	9 390		777		423		10 591		1 989		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 704	(2 667)	9 390		777		423		10 591		1 989		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	8 701	31 578	3 913	45.0%	2 321	26.7%	1 384	4.4%	7 617	24.1%	2 903	14.8%	(52.3%)
National Government	7 951	11 293	3 911	49.2%	2 321	29.2%	1 383	12.3%	7 615	67.4%	2 903	32.2%	(52.3%)
Provincial Government	-	10 785	-	-	-	-	-	-	-	-	-	3.2%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	7 951	22 078	3 911	49.2%	2 321	29.2%	1 383	6.3%	7 615	34.5%	2 903	20.2%	(52.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	300	-	1	.4%	-	-	0	-	2	-	-	1.5%	(100.0%)
Public contributions and donations	450	9 500	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	8 701	31 578	3 913	45.0%	2 321	26.7%	1 384	4.4%	7 617	24.1%	2 903	14.8%	(52.3%)
Governance and Administration	-	4 700	22	-	-	-	-	-	22	.5%	-	3.3%	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	200	22	-	-	-	-	-	22	10.8%	-	37.1%	-
Corporate Services	-	4 500	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 664	5 151	184	6.9%	352	13.2%	767	14.9%	1 303	25.3%	-	4.8%	(100.0%)
Community & Social Services	450	5 000	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 214	151	184	8.3%	352	15.9%	767	507.9%	1 303	862.6%	-	9.3%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 886	830	1 757	93.1%	1 439	76.3%	373	44.9%	3 568	430.1%	1 477	268.9%	(74.8%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	1 886	830	1 757	93.1%	1 439	76.3%	373	44.9%	3 568	430.1%	1 477	268.9%	(74.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	4 151	20 897	1 950	47.0%	529	12.8%	244	1.2%	2 724	13.0%	1 425	10.9%	(82.9%)
Electricity	1 000	3 200	637	63.7%	-	-	63	2.0%	700	21.9%	-	16.7%	(100.0%)
Water	858	3 019	1 239	144.4%	62	7.2%	-	-	1 301	43.1%	7	2.5%	(100.0%)
Waste Water Management	2 293	14 678	74	3.2%	468	20.4%	181	1.2%	723	4.9%	1 418	13.3%	(87.2%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	82 546	117 919	27 527	33.3%	8 129	9.8%	13 463	11.4%	49 119	41.7%	1 969	60.4%	583.8%
Property rates, penalties and collection charges	16 072	2 803	1 118	7.0%	597	3.7%	561	20.0%	2 276	81.2%	312	103.9%	79.8%
Service charges	7 222	27 066	14 465	200.3%	5 140	71.2%	4 998	18.5%	24 604	90.9%	2 437	90.0%	105.1%
Other revenue	18 824	11 384	1 077	5.7%	1 158	6.2%	2 389	21.0%	4 624	40.6%	(1 967)	(4.4%)	(221.4%)
Government - operating	30 581	44 267	9 279	30.3%	872	2.9%	3 269	7.4%	13 420	30.3%	917	47.4%	256.6%
Government - capital	8 212	30 193	1 000	12.2%	-	-	1 920	6.4%	2 920	9.7%	-	72.6%	(100.0%)
Interest	1 635	2 207	588	35.9%	362	22.2%	326	14.8%	1 276	57.8%	270	47.5%	20.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(71 966)	(79 067)	(19 094)	26.5%	(6 175)	8.6%	(804)	1.0%	(26 072)	33.0%	(1 768)	63.9%	(54.6%)
Suppliers and employees	(71 516)	(44 465)	(19 094)	26.7%	(6 175)	8.6%	(804)	1.8%	(26 072)	58.6%	(1 768)	63.5%	(54.6%)
Finance charges	(450)	(7 955)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(26 647)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	10 580	38 853	8 434	79.7%	1 955	18.5%	12 659	32.6%	23 047	59.3%	200	55.3%	6 217.9%
Cash Flow from Investing Activities													
Receipts	-	(0)	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	(0)	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(8 701)	(30 194)	(3 963)	45.5%	(2 321)	26.7%	(1 387)	4.6%	(7 671)	25.4%	(2 580)	7.4%	(46.2%)
Capital assets	(8 701)	(30 194)	(3 963)	45.5%	(2 321)	26.7%	(1 387)	4.6%	(7 671)	25.4%	(2 580)	7.4%	(46.2%)
Net Cash from/(used) Investing Activities	(8 701)	(30 194)	(3 963)	45.5%	(2 321)	26.7%	(1 387)	4.6%	(7 671)	25.4%	(2 580)	7.4%	(46.2%)
Cash Flow from Financing Activities													
Receipts	-	-	4	-	4	-	4	-	13	-	3	-	39.4%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	4	-	4	-	4	-	13	-	3	-	39.4%
Payments	(87)	-	(10)	11.7%	(32)	36.3%	(22)	-	(64)	-	-	-	(100.0%)
Repayment of borrowing	(87)	-	(10)	11.7%	(32)	36.3%	(22)	-	(64)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(87)	-	(6)	6.8%	(27)	31.3%	(18)	-	(51)	-	3	-	(713.3%)
Net Increase/(Decrease) in cash held	1 792	8 658	4 465	249.2%	(393)	(21.9%)	11 254	130.0%	15 325	177.0%	(2 376)	(188.3%)	(573.6%)
Cash/cash equivalents at the year begin:	9 205	564	26 748	290.6%	31 213	339.1%	30 820	5 462.2%	26 748	4 740.6%	26 703	66.1%	15.4%
Cash/cash equivalents at the year end:	10 996	9 222	31 213	283.8%	30 820	280.3%	42 073	456.2%	42 073	456.2%	24 327	264.3%	72.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	332	20.6%	225	13.9%	188	11.7%	870	53.8%	1 616	30.2%	11 343	702.1%	5 284
Trade and Other Receivables from Exchange Transactions - Electricity	435	33.4%	195	15.0%	97	7.4%	574	44.1%	1 301	24.3%	98	7.6%	810
Receivables from Non-exchange Transactions - Property Rates	(46)	(5.2%)	33	3.7%	22	2.5%	879	99.1%	887	16.6%	84	9.4%	354
Receivables from Exchange Transactions - Waste Water Management	(1)	(.1%)	145	21.4%	103	15.2%	430	63.5%	677	12.7%	5 580	823.7%	2 656
Receivables from Exchange Transactions - Waste Management	89	14.4%	104	16.7%	66	10.6%	364	58.4%	622	11.6%	5 365	862.4%	2 452
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	1 413
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(48)	(19.7%)	10	4.0%	8	3.5%	271	112.3%	241	4.5%	4	1.6%	200
Total By Income Source	762	14.3%	711	13.3%	484	9.1%	3 387	63.4%	5 344	100.0%	22 474	420.5%	13 170
Debtors Age Analysis By Customer Group													
Organs of State	(110)	(35.2%)	87	27.6%	59	18.9%	278	88.7%	313	5.9%	-	-	-
Commercial	144	17.3%	67	8.0%	16	2.0%	603	72.7%	830	15.5%	64	7.7%	-
Households	728	17.3%	558	13.3%	409	9.7%	2 506	59.6%	4 201	78.6%	22 410	533.4%	13 170
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	762	14.3%	711	13.3%	484	9.1%	3 387	63.4%	5 344	100.0%	22 474	420.5%	13 170

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	959	100.0%	-	-	-	-	-	-	959	4.0%
Bulk Water	1	1.1%	-	-	-	-	132	98.9%	134	.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	692	97.8%	-	-	-	-	16	2.2%	707	3.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	22 043	100.0%	-	-	-	-	-	-	22 043	92.5%
Total	23 694	99.4%	-	-	-	-	148	.6%	23 842	100.0%

Contact Details

Municipal Manager	Mr H Mettler (Heinrich)	023 541 1320
Financial Manager	Mr J Neethling (Jannie)	023 541 1036

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BEAUFORT WEST (WC053)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	263 692	264 893	87 132	33.0%	54 600	20.7%	56 335	21.3%	198 067	74.8%	58 043	69.4%	(2.9%)
Property rates	27 705	27 705	28 260	102.0%	1	-	(0)	-	28 260	102.0%	(42)	98.9%	(99.6%)
Property rates - penalties and collection charges	600	600	122	20.3%	172	28.7%	152	25.3%	446	74.3%	143	63.9%	6.5%
Service charges - electricity revenue	72 655	72 655	20 096	27.7%	17 046	23.5%	26 476	36.4%	63 619	87.6%	18 336	72.2%	44.4%
Service charges - water revenue	17 993	17 993	3 552	19.7%	4 581	25.5%	4 033	22.4%	12 165	67.6%	4 768	76.1%	(15.4%)
Service charges - sanitation revenue	13 361	13 361	4 632	34.7%	2 998	22.4%	2 973	22.2%	10 603	79.4%	2 727	78.8%	9.0%
Service charges - refuse revenue	6 843	6 843	2 050	30.0%	1 642	24.0%	1 633	23.9%	5 324	77.8%	1 507	76.0%	8.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 275	1 275	460	36.1%	325	25.5%	315	24.7%	1 100	86.3%	291	68.4%	8.3%
Interest earned - external investments	1 260	1 260	71	5.6%	274	21.7%	231	18.4%	576	45.7%	521	67.6%	(55.6%)
Interest earned - outstanding debtors	2 087	2 087	805	38.6%	718	34.4%	466	22.4%	1 989	95.3%	533	69.0%	(12.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	49 409	49 409	2 903	5.9%	3 188	6.5%	4 083	8.3%	10 174	20.6%	3 150	17.9%	29.6%
Licences and permits	610	610	64	10.5%	151	24.7%	87	14.2%	302	49.4%	192	63.8%	(54.8%)
Agency services	670	670	189	28.3%	152	22.6%	178	26.5%	519	77.4%	169	73.3%	5.3%
Transfers recognised - operational	63 897	65 098	23 112	36.2%	22 585	35.3%	14 449	22.2%	60 146	92.4%	23 198	81.0%	(37.7%)
Other own revenue	5 327	5 327	817	15.3%	768	14.4%	1 260	23.7%	2 845	53.4%	2 550	73.0%	(50.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	277 760	278 961	55 092	19.8%	68 905	24.8%	57 578	20.6%	181 575	65.1%	62 293	61.9%	(7.6%)
Employee related costs	86 951	86 951	19 388	22.3%	25 059	28.8%	19 974	23.0%	64 421	74.1%	19 090	70.6%	4.6%
Remuneration of councillors	4 967	4 967	1 121	22.6%	1 155	23.3%	1 290	26.0%	3 567	71.8%	1 271	72.3%	1.5%
Debt impairment	37 233	37 233	1 798	4.8%	1 798	4.8%	1 798	4.8%	5 393	14.5%	1 798	11.7%	-
Depreciation and asset impairment	16 152	16 152	4 038	25.0%	4 038	25.0%	4 038	25.0%	12 114	75.0%	4 016	75.0%	.6%
Finance charges	1 633	1 633	189	11.6%	555	34.0%	203	12.4%	948	58.0%	136	66.1%	49.1%
Bulk purchases	65 244	65 244	15 592	23.9%	14 695	22.5%	11 168	17.1%	41 455	63.5%	12 222	65.6%	(8.6%)
Other Materials	21 892	21 892	1 344	6.1%	4 895	22.4%	4 228	19.3%	10 467	47.8%	2 961	45.0%	42.8%
Contracted services	7 982	7 982	1 044	13.1%	3 841	48.1%	2 580	32.3%	7 465	93.5%	1 027	62.6%	151.1%
Transfers and grants	150	150	79	52.9%	20	13.3%	60	39.9%	159	106.1%	5	58.1%	1 095.8%
Other expenditure	35 556	36 756	10 499	29.5%	12 849	36.1%	12 238	33.3%	35 587	96.8%	19 767	79.0%	(38.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(14 068)	(14 068)	32 039		(14 306)		(1 242)		16 492		(4 250)		
Transfers recognised - capital	30 545	39 735	2 078	6.8%	9 023	29.5%	10 228	25.7%	21 329	53.7%	1 775	30.1%	476.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	16 477	25 667	34 117		(5 282)		8 985		37 821		(2 476)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	16 477	25 667	34 117		(5 282)		8 985		37 821		(2 476)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	16 477	25 667	34 117		(5 282)		8 985		37 821		(2 476)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	16 477	25 667	34 117		(5 282)		8 985		37 821		(2 476)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	34 168	34 168	3 315	9.7%	9 086	26.6%	11 144	32.6%	23 545	68.9%	5 375	35.9%	107.4%
National Government	30 035	30 035	2 078	6.9%	1 200	4.0%	6 019	20.0%	9 297	31.0%	4 478	40.5%	34.4%
Provincial Government	510	510	-	-	7 824	1 534.1%	4 209	825.2%	12 033	2 359.3%	446	52.9%	843.4%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 545	30 545	2 078	6.8%	9 023	29.5%	10 228	33.5%	21 329	69.8%	4 924	41.3%	107.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	14.1%	-
Internally generated funds	3 623	3 623	1 236	34.1%	62	1.7%	917	25.3%	2 215	61.1%	392	16.7%	133.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	58	50.4%	(100.0%)
Capital Expenditure Standard Classification	34 168	34 168	3 315	9.7%	9 086	26.6%	11 144	32.6%	23 545	68.9%	5 375	35.9%	107.4%
Governance and Administration	1 200	1 200	159	13.3%	58	4.9%	30	2.5%	248	20.7%	450	50.8%	(93.3%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	15	47.8%	(100.0%)
Corporate Services	1 200	1 200	159	13.3%	58	4.9%	30	2.5%	248	20.7%	435	52.0%	(93.0%)
Community and Public Safety	13 592	13 592	194	1.4%	422	3.1%	380	2.8%	997	7.3%	442	32.3%	(14.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	93	65.0%	(100.0%)
Sport And Recreation	13 592	13 592	194	1.4%	414	3.0%	380	2.8%	988	7.3%	346	23.4%	9.9%
Public Safety	-	-	-	-	9	-	-	-	9	-	3	11.3%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 064	6 064	1 197	19.7%	165	2.7%	2 353	38.8%	3 715	61.3%	2	24.0%	100 925.6%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	2.5%	-
Road Transport	6 064	6 064	1 197	19.7%	165	2.7%	2 353	38.8%	3 715	61.3%	2	25.9%	100 925.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	13 312	13 312	1 764	13.3%	8 440	63.4%	8 381	63.0%	18 585	139.6%	4 480	38.9%	87.1%
Electricity	6 554	6 554	1 294	19.8%	51	8%	740	11.3%	2 085	31.8%	415	5.8%	78.5%
Water	100	100	-	-	162	162.0%	226	226.7%	388	388.7%	1 377	32.5%	(83.6%)
Waste Water Management	6 658	6 658	470	7.1%	8 228	123.6%	7 078	106.3%	15 775	236.9%	2 689	79.1%	163.2%
Waste Management	-	-	-	-	-	-	336	-	336	-	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	256 621	256 621	71 586	27.9%	77 102	30.0%	64 652	25.2%	213 340	83.1%	70 678	84.7%	(8.5%)
Property rates, penalties and collection charges	26 594	26 594	8 440	31.7%	7 236	27.2%	4 975	18.7%	20 651	77.7%	4 161	71.1%	19.6%
Service charges	104 151	104 151	27 044	26.0%	24 511	23.5%	25 372	24.4%	76 927	73.9%	24 326	76.1%	4.3%
Other revenue	28 214	28 214	4 559	16.2%	7 236	25.6%	5 602	19.9%	17 397	61.7%	6 715	67.1%	(16.6%)
Government - operating	63 897	63 897	25 136	39.3%	12 997	20.3%	14 861	23.3%	52 994	82.9%	28 641	107.8%	(48.1%)
Government - capital	30 545	30 545	5 548	18.2%	24 135	79.0%	12 946	42.4%	42 628	139.6%	5 758	69.0%	124.8%
Interest	3 220	3 220	860	26.7%	987	30.6%	897	27.8%	2 743	85.2%	1 078	61.1%	(16.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(225 002)	(225 002)	(49 257)	21.9%	(63 069)	28.0%	(51 742)	23.0%	(164 068)	72.9%	(56 471)	69.1%	(8.4%)
Suppliers and employees	(223 219)	(223 219)	(48 988)	21.9%	(62 494)	28.0%	(51 479)	23.1%	(162 961)	73.0%	(56 338)	69.2%	(8.6%)
Finance charges	(1 633)	(1 633)	(189)	11.6%	(555)	34.0%	(203)	12.4%	(948)	58.0%	(128)	52.6%	58.9%
Transfers and grants	(150)	(150)	(79)	52.9%	(20)	13.3%	(60)	39.9%	(159)	106.1%	(5)	58.1%	1 095.8%
Net Cash from/(used) Operating Activities	31 620	31 620	22 330	70.6%	14 033	44.4%	12 911	40.8%	49 273	155.8%	14 207	212.4%	(9.1%)
Cash Flow from Investing Activities													
Receipts	(110)	(110)	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(110)	(110)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(34 168)	(34 168)	(3 315)	9.7%	(9 086)	26.6%	(11 144)	32.6%	(23 545)	68.9%	(5 375)	35.9%	107.4%
Capital assets	(34 168)	(34 168)	(3 315)	9.7%	(9 086)	26.6%	(11 144)	32.6%	(23 545)	68.9%	(5 375)	35.9%	107.4%
Net Cash from/(used) Investing Activities	(34 278)	(34 278)	(3 315)	9.7%	(9 086)	26.5%	(11 144)	32.5%	(23 545)	68.7%	(5 375)	35.8%	107.4%
Cash Flow from Financing Activities													
Receipts	55	55	5	8.7%	29	52.4%	47	84.9%	80	146.0%	40	38.6%	15.3%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	55	55	5	8.7%	29	52.4%	47	84.9%	80	146.0%	40	38.6%	15.3%
Payments	919	919	(335)	(36.4%)	(598)	(65.0%)	(214)	(23.2%)	(1 146)	(124.7%)	(140)	95.3%	52.5%
Repayment of borrowing	919	919	(335)	(36.4%)	(598)	(65.0%)	(214)	(23.2%)	(1 146)	(124.7%)	(140)	95.3%	52.5%
Net Cash from/(used) Financing Activities	974	974	(330)	(33.9%)	(569)	(58.4%)	(167)	(17.1%)	(1 066)	(109.4%)	(100)	105.2%	67.6%
Net Increase/(Decrease) in cash held	(1 685)	(1 685)	18 685	(1 108.9%)	4 378	(259.8%)	1 599	(94.9%)	24 662	(1 463.7%)	8 733	(680.0%)	(81.7%)
Cash/cash equivalents at the year begin:	6 006	6 501	12 944	215.5%	31 629	526.6%	36 007	553.9%	12 944	199.1%	54 246	100.0%	(33.6%)
Cash/cash equivalents at the year end:	4 321	4 816	31 629	732.0%	36 007	833.3%	37 607	780.9%	37 607	780.9%	62 979	1 089.0%	(40.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	3 866	44.2%	467	5.3%	426	4.9%	3 996	45.6%	8 755	9.6%	-	-	700
Trade and Other Receivables from Exchange Transactions - Electricity	16 817	90.4%	340	1.8%	122	.7%	1 322	7.1%	18 603	20.4%	-	-	269
Receivables from Non-exchange Transactions - Property Rates	1 459	21.2%	441	6.4%	299	4.4%	4 669	68.0%	6 869	7.5%	-	-	1 077
Receivables from Exchange Transactions - Waste Water Management	1 132	9.0%	548	4.4%	442	3.5%	10 401	83.1%	12 522	13.7%	-	-	1 938
Receivables from Exchange Transactions - Waste Management	633	7.7%	368	4.5%	305	3.7%	6 900	84.1%	8 207	9.0%	-	-	1 400
Receivables from Exchange Transactions - Property Rental Debtors	5	9.2%	3	5.2%	2	2.9%	48	82.7%	58	.1%	-	-	9
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	841	2.3%	2 203	6.1%	134	.4%	32 963	91.2%	36 141	39.6%	-	-	-
Total By Income Source	24 753	27.2%	4 371	4.8%	1 730	1.9%	60 299	66.2%	91 154	100.0%	-	-	5 393
Debtors Age Analysis By Customer Group													
Organs of State	13 248	91.0%	217	1.5%	67	.5%	1 020	7.0%	14 552	16.0%	-	-	-
Commercial	3 094	45.7%	497	7.3%	71	1.1%	3 104	45.9%	6 767	7.4%	-	-	-
Households	6 468	10.7%	2 865	4.7%	1 427	2.4%	49 646	82.2%	60 405	66.3%	-	-	5 393
Other	1 943	20.6%	792	8.4%	165	1.8%	6 530	69.2%	9 430	10.3%	-	-	-
Total By Customer Group	24 753	27.2%	4 371	4.8%	1 730	1.9%	60 299	66.2%	91 154	100.0%	-	-	5 393

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	3 417	100.0%	-	-	-	-	-	-	3 417	58.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	778	100.0%	-	-	-	-	-	-	778	13.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 113	66.6%	552	33.0%	7	.4%	-	-	1 672	28.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	5 308	90.5%	552	9.4%	7	.1%	-	-	5 868	100.0%

Contact Details

Municipal Manager	Mr R E van Staden (acting)	023 414 8100
Financial Manager	Mr C J Kymdell (acting)	023 414 8100

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CENTRAL KAROO (DC5)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	77 060	77 582	11 990	15.6%	40 132	52.1%	17 702	22.8%	69 824	90.0%	17 127	68.6%	3.4%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	50	72	12	23.7%	42	83.1%	18	24.7%	71	98.9%	16	106.7%	8.7%
Interest earned - external investments	500	550	70	14.0%	271	54.2%	170	30.9%	511	92.9%	171	84.3%	(.7%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	3 711	3 711	266	7.2%	1 926	51.9%	814	21.9%	3 005	81.0%	750	59.6%	8.5%
Transfers recognised - operational	33 021	34 225	8 090	24.5%	18 701	56.6%	5 850	17.1%	32 641	95.4%	4 153	66.2%	40.9%
Other own revenue	39 779	39 025	3 552	8.9%	19 193	48.2%	10 850	27.8%	33 595	86.1%	12 036	71.1%	(9.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	76 830	77 305	11 739	15.3%	38 313	49.9%	16 251	21.0%	66 303	85.8%	25 451	70.7%	(36.1%)
Employee related costs	16 760	17 527	1 693	10.1%	7 232	43.1%	4 324	24.7%	13 248	75.6%	2 418	51.9%	78.8%
Remuneration of councillors	3 668	3 498	526	14.3%	1 852	50.5%	809	23.1%	3 187	91.1%	878	71.9%	(7.9%)
Debt impairment	-	-	14	-	40	-	1	-	55	-	23	-	(93.6%)
Depreciation and asset impairment	255	255	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	56 147	56 025	9 507	16.9%	29 190	52.0%	11 116	19.8%	49 813	88.9%	22 132	74.6%	(49.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	231	277	251		1 819		1 451		3 520		(8 324)		
Transfers recognised - capital	-	1 300	-	-	-	-	1 300	100.0%	1 300	100.0%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	231	1 577	251		1 819		2 751		4 820		(8 324)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	231	1 577	251		1 819		2 751		4 820		(8 324)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	231	1 577	251		1 819		2 751		4 820		(8 324)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	231	1 577	251		1 819		2 751		4 820		(8 324)		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	230	1 562	-	-	-	-	31	2.0%	31	2.0%	-	48.3%	(100.0%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	1 300	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	1 300	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	230	262	-	-	-	-	-	-	-	-	-	48.3%	-
Public contributions and donations	-	-	-	-	-	-	31	-	31	-	-	-	(100.0%)
Capital Expenditure Standard Classification	230	1 562	-	-	-	-	31	2.0%	31	2.0%	-	48.3%	(100.0%)
Governance and Administration	230	1 562	-	-	-	-	31	2.0%	31	2.0%	-	48.3%	(100.0%)
Executive & Council	-	1 562	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	230	-	-	-	-	-	31	-	31	-	-	48.3%	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	77 472	79 294	15 114	19.5%	19 672	25.4%	19 002	24.0%	53 788	67.8%	26 012	102.0%	(26.9%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	43 952	43 220	6 924	15.8%	8 985	20.4%	11 789	27.3%	27 697	64.1%	18 599	124.8%	(36.6%)
Government - operating	33 021	34 225	8 090	24.5%	10 587	32.1%	5 743	16.8%	24 420	71.4%	7 242	73.9%	(20.7%)
Government - capital	-	1 300	-	-	-	-	1 300	100.0%	1 300	100.0%	-	-	(100.0%)
Interest	500	550	101	20.1%	100	20.0%	170	30.9%	370	67.3%	171	84.3%	(.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(80 655)	(81 130)	(12 949)	16.1%	(21 704)	26.9%	(16 779)	20.7%	(51 433)	63.4%	(31 544)	114.0%	(46.8%)
Suppliers and employees	(80 655)	(81 130)	(12 949)	16.1%	(18 930)	23.5%	(16 779)	20.7%	(48 658)	60.0%	(31 544)	114.2%	(46.8%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	(2 774)	-	-	-	(2 774)	-	-	-	-
Net Cash from/(used) Operating Activities	(3 182)	(1 836)	2 165	(68.0%)	(2 032)	63.9%	2 223	(121.1%)	2 355	(128.3%)	(5 532)	(90.2%)	(140.2%)
Cash Flow from Investing Activities													
Receipts	(694)	(694)	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(694)	(694)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(230)	(1 562)	-	-	1	(.3%)	30	(1.9%)	31	(2.0%)	-	48.2%	(100.0%)
Capital assets	(230)	(1 562)	-	-	1	(.3%)	30	(1.9%)	31	(2.0%)	-	48.2%	(100.0%)
Net Cash from/(used) Investing Activities	(924)	(2 256)	-	-	1	(.1%)	30	(1.3%)	31	(1.4%)	-	10.1%	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(66)	(66)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(66)	(66)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(66)	(66)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(4 172)	(4 157)	2 165	(51.9%)	(2 032)	48.7%	2 253	(54.2%)	2 386	(57.4%)	(5 532)	(102.2%)	(140.7%)
Cash/cash equivalents at the year begin:	12 540	12 540	6 913	55.1%	9 077	72.4%	7 046	56.2%	6 913	55.1%	11 317	147.5%	(37.7%)
Cash/cash equivalents at the year end:	8 368	8 383	9 077	108.5%	7 046	84.2%	9 298	110.9%	9 298	110.9%	5 785	51.5%	60.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	944	66.0%	14	1.0%	60	4.2%	411	28.8%	1 430	100.0%	-	-	-
Total By Income Source	944	66.0%	14	1.0%	60	4.2%	411	28.8%	1 430	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	944	66.0%	14	1.0%	60	4.2%	411	28.8%	1 430	100.0%	-	-	-
Total By Customer Group	944	66.0%	14	1.0%	60	4.2%	411	28.8%	1 430	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	29	100.0%	-	-	-	-	-	-	29	100.0%
Total	29	100.0%	-	-	-	-	-	-	29	100.0%

Contact Details

Municipal Manager	Mr S Jooste (Stefanus)	023 449 1066
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.